

Study & Evaluation Scheme

of

Bachelor of Commerce-Hons

[Applicable w.e.f. Academic Session 2017-18 till revised]



TEERTHANKER MAHAVEER UNIVERSITY

N.H.-24, Delhi Road, Moradabad, Uttar Pradesh-
244001 Website: www.tmu.ac.in



Study & Evaluation Scheme

Programme: B Com-(H)

Semester I

S. No.	Course Code	Subject	Periods			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH101	Business & Management	4	0	0	4	40	60	100
2	BCH105	Principles of Economics	4	0	0	4	40	60	100
3	BCH199	English Communication & Soft Skills I	3	0	2	4	50	50	100
4	BCH108/ BCH201	Business Law	4	0	0	4	40	60	100
5	BCH109	Business Values and Ethics	4	0	0	4	40	60	100
6	BCH151	Comprehensive Viva-Voice	0	0	0	4	50	50	100
Total			19	0	2	24	260	340	600

Semester II

S. No.	Course Code	Subject	Periods			Credits	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH203	E-Business	4	0	0	4	40	60	100
2	BCH205	Business Environment	4	0	0	4	40	60	100
3	BCH206/ BCH102	Fundamental of Accounting	3	2	0	4	40	60	100
4	BCH207/ BCH103	Quantitative Techniques-I	3	2	0	4	40	60	100
5	BCH231	Computer Fundamentals, Internet & MS-office	3	1	0	4	40	60	100
6	BCH251	Comprehensive Viva-Voce	0	0	0	4	50	50	100
7	BCH299	English Communication & Soft Skills II	3	0	2	4	50	50	100
Total			20	5	2	28	300	400	700

Semester III

S. No.	Course Code	Subject	Periods			Credits	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH302	Income Tax - Law & Practice	4	0	0	4	40	60	100
2	BCH303	Auditing	4	0	0	4	40	60	100
3	BCH304	Forex Management	4	0	0	4	40	60	100
4	BCH305	Corporate Law	4	0	0	4	40	60	100
5	BCH307/ BCH202	Quantitative Techniques-II	4	0	0	4	40	60	100
6	BCH308/ BCH204	Advance Accounting	4	0	0	4	40	60	100
7	BCH399	English Communication & Soft Skills III	3	0	2	4	50	50	100
8	BCH351	Comprehensive Viva-Voce	0	0	0	4	50	50	100
Total			27	0	2	32	340	460	800



Semester IV

S. No.	Course Code	Subject	Periods			Credits	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH401	Financial Management	4	0	0	4	40	60	100
2	BCH402	Cost Accounting	3	2	0	4	40	60	100
3	BCH403	Operations Research	3	2	0	4	40	60	100
4	BCH421	Introduction to Goods & Service Tax.	4	0	0	4	40	60	100
5	BCH405	Macro Economics	4	0	0	4	40	60	100
6	BCH407/ BCH301	Environmental Studies	4	0	0	4	40	60	100
7	BCH451	Term Paper	0	0	0	4	50	50	100
8	BCH499	English Communication & Soft Skills IV	3	0	2	4	50	50	100
Total			25	4	2	32	340	460	800

Semester V

S. No.	Course Code	Subject	Periods			Credits	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH501	Indian Financial System	4	0	0	4	40	60	100
2	BCH502	Management Accounting	4	0	0	4	40	60	100
3	BCH503	Materials & Production Management	4	0	0	4	40	60	100
4	BCH504	Money & Banking	4	0	0	4	40	60	100
5	BCH505	Project Financing	4	0	0	4	40	60	100
6	BCH599	Professional Communication	3	0	2	4	50	50	100
7	BCH551	Report (Financial Statement Analysis)	0	0	4	4	50	50	100
Total			23	0	6	28	300	400	700

Semester VI

S. No.	Course Code	Subject	Periods			Credits	Evaluation Scheme		
			L	T	P		Internal	External	Total
1	BCH601	Entrepreneurship	4	0	0	4	40	60	100
2	BCH602	Company Accounts	3	2	0	4	40	60	100
3	BCH603	Security Analysis & Investment Management	3	2	0	4	40	60	100
4	BCH604	Working Capital Management	4	0	0	4	40	60	100
5	BCH605	Computer Oriented Accounts	3	0	2	4	40	60	100
6	BCH651	Comprehensive Viva-Voce	0	0	0	4	50	50	100
7	BCH699	Language Lab	0	0	4	2	50	50	100
Total			17	4	6	26	300	400	700

Note:

L - Lecture
1L = 1Hr

T- Tutorial
1T= 1 Hr

P- Practical C-Credits
1P= 1 Hr

1C = 1Hr of Theory Paper

2 Hrs of Practical/Tutorial



Study & Evaluation Scheme of

Bachelor of Commerce (Honors)

{Specialization in Taxation and Accounting & Finance}

Applicable from Academic Session 2019-20 till revised]

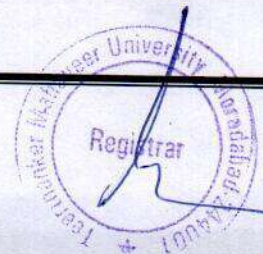
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Study & Evaluation Scheme

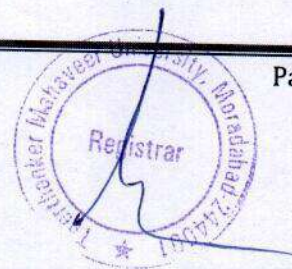
Programme: B.Com (H)

Semester I

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-1	BCHCC101	Business Organization	4	0	0	4	40	60	100
2	CC-2	BCHCC102	Corporate Accounting	4	0	0	4	40	60	100
3	CC-3	BCHCC103	Principles of Economics	4	0	0	4	40	60	100
4	GEC-1	-	Any 1 from the GEC Group	4	0	0	4	40	60	100
5	AECC-1	TMUGE101	English Communication-I	3	0	2	4	40	60	100
6	AECC-2	BCHAE102	Environmental Studies	4	0	0	4	40	60	100
7	SEC-1	-	Any 1 from the SEC Group	3	0	2	4	40	60	100
Total				26	0	4	28	280	420	700

Semester II

Semester II										
S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-4	BCHCC201	Financial Accounting	4	0	0	4	40	60	100
2	CC-5	BCHCC202	Enterprise Information System	4	0	0	4	40	60	100
3	CC-6	BCHCC203	Money & Banking	4	0	0	4	40	60	100
4	GEC-2	-	Any 1 from the GEC Group	4	0	0	4	40	60	100
5	AECC-3	TMUGE201	English Communication-II	3	0	2	4	40	60	100
6	SEC-1	-----	Any 2 from the SEC Group	4	0	0	4	40	60	100
7	SEC-2	----		4	0	0	4	40	60	100
Total				27	0	2	28	280	420	700



Semester III

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-7	BCHCC301	Business Statistics	4	0	0	4	40	60	100
2	CC-8	BCHCC302	Auditing	4	0	0	4	40	60	100
3	CC-9	BCHCC303	Income Tax	4	0	0	4	40	60	100
4	CC-10	BCHCC304	Cost Accounting	4	0	0	4	40	60	100
5	GEC-3	-	Any 1 from the GEC Group	4	0	0	4	40	60	100
6	AECC-4	TMUGE301	English Communication-III	3	0	2	4	40	60	100
7	AECC-5	BCHAE301	Human Values & Professional Ethics	4	0	0	4	40	60	100
Total				27	0	2	28	280	420	700

Semester IV

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-11	BCHCC401	Financial Management	4	0	0	4	40	60	100
2	CC-12	BCHCC402	Strategic Management	4	0	0	4	40	60	100
3	GE-4	-	Any 1 from the GEC Group	4	0	0	4	40	60	100
4	AECC-6	TMUGE401	English Communication-IV	3	0	2	4	40	60	100
5	SEC-3	-	Any 2 from the SEC Group	4	0	0	4	40	60	100
6	SEC-4	-		4	0	0	4	40	60	100
7	OE-1	-	Open Elective -1	3	0	0	3	40	60	100
Total				26	0	2	27	280	420	700

Value added course: However students has to secure 45% marks for passing this course. The marks of this course will not be added while calculating overall CGPI.

VAC-1	TMUGS-401	Managing Self	2	0	0	0	50	50	100
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Semester V

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-13	BCHCC501	Management Accounting	4	0	0	4	40	60	100
2	OE-2	-	Open Elective -2	3	0	0	3	40	60	100
3	DSEC-1	-	Select 1 course from the DSE Group A/B	4	0	0	4	40	60	100
4	DSEC-2	-	Select 1 course from the corresponding DSE Group	4	0	0	4	40	60	100
5	VIVA-1	BCHVV551	Summer Training Report Evaluation	5	0	0	5	50	50	100
Total				20	0	0	20	210	290	500

Value added course: However students has to secure 45% marks for passing this course. The marks of this course will not be added while calculating overall CGPI.

VAC-2	TMUGS501	Managing Work and Others	2	0	0	0	50	50	100
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Semester VI

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-14	BCHCC601	Advance Management Accounting	4	0	0	4	40	60	100
2	DSEC-4	-	Select 1 course from the corresponding DSE Group	4	0	0	4	40	60	100
3	DSEC-5	-	Select 1 course from the corresponding DSE Group	4	0	0	4	40	60	100
4	VIVA-2	BCHVV651	Financial statement Analysis Report Evaluation	5	0	0	5	50	50	100
Total				17	0	0	17	170	230	400



Generic Elective Courses (GEC-Group)

S. No	Code	Course	L	T	P	C
Semester I (Any one)						
1	BCHGE101	Mercantile Law	4	0	0	4
2	BCHGE102	Indian Economy	4	0	0	4
Semester II(Any one)						
3	BCHGE201	Company Law	4	0	0	4
4	BCHGE202	Macro Economics	4	0	0	4
Semester III(Any one)						
5	BCHGE301	Entrepreneurship Development	4	0	0	4
6	BCHGE302	Business Environment	4	0	0	4
Semester IV(Any one)						
7	BCHGE401	Material and Production Management	4	0	0	4
8	BCHGE402	Economic Law	4	0	0	4
Open Electives						
Semester IV (Any one from the open elective list)						
9	-	Open Elective -1	-	-	-	3
Semester V (Any one from the open elective list)						
10	-	Open Elective -2	-	-	-	3

Skill Enhancement Course (SEC- Group)

S.No	Code	Course	L	T	P	C
Semester I (Any one)						
1	BCHSE101	Computer Fundamentals	3	0	2	4
2	BCHSE102	Advance Excel	3	0	2	4
Semester II (Any Two)						
3	BCHSE201	Business Mathematics	4	0	0	4
4	BCHSE202	Business Communication	4	0	0	4
5	BCHSE203	Personal selling and Salesmanship	4	0	0	4
Semester IV(Any two)						
6	BCHSE401	Computerized Accounting	4	0	0	4
7	BCHSE402	Operation Research	4	0	0	4
8	BCHSE403	E-Commerce / E - Business	4	0	0	4



Discipline Specific Electives (DSE Group)

Students have to select **Any One Group** out of the following two Groups:-

Group-A: Accounting & Finance

Group B: Taxation

Group – A (Accounting & Finance)						
V Semester (Choose any two courses)						
S.No	Code	Course	L	T	P	C
1	BCHDSE501	Indian Financial System	4	0	0	4
2	BCHDSE502	Security Analysis and Portfolio Management	4	0	0	4
3	BCHDSE503	Project Management	4	0	0	4
VI Semester (Choose any two courses)						
4	BCHDSE601	Advance Accounting	4	0	0	4
5	BCHDSE602	Financial Reporting and Standards	4	0	0	4
6	BCHDSE603	Working Capital Management	4	0	0	4

Group – B (Taxation)						
V Semester (Choose any two courses)						
S.No	Code	Course	L	T	P	C
1	BCHDSE504	Goods and Service Tax (GST)	4	0	0	4
2	BCHDSE505	Personal Investment and Tax Planning	4	0	0	4
3	BCHDSE506	Advance Cost Accounting	4	0	0	4
VI Semester (Choose any two courses)						
4	BCHDSE604	Corporate Tax Planning	4	0	0	4
5	BCHDSE605	Direct and Indirect Tax Administration	4	0	0	4
6	BCHDSE606	Banking and Insurance	4	0	0	4

Note :			
L- Lecture	T- Tutorial	P- Practical	C- Credits
1 L = 1 Hour	1T = 1 Hour	1P = 2 Hour	1C = 1 Hour L or T 1C = 2 Hour P



Core Course (CC)



Now
Syllabus

Course Code: BCHCC101	Core Course -1 B.Com (H)-Semester-I Business Organization	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of business management.	
CO-2	Understanding the role and responsibility of a manager in present competitive era.	
CO-3	Applying the various management principle to accomplishing the goals of a business organization.	
CO-4	Demonstrating the roles and skills of a good manager.	
CO-5	Applying and demonstrating decision making skills.	
Course Content:		
Unit-1:	Introduction: Management-Meaning, Nature & Significance-Combination of Art & Science, Management as a Profession, Management Vs Administration, Levels of Management-Elements of managerial processes-Styles & Roles of Managers in Organizations. Contributions of Taylor and Fayol.	8 Hours
Unit-2:	Planning: Planning-Nature, Process of Planning, Planning and Environmental Uncertainties, Types of Planning, Advantages and Limitations of Planning-Decision Making-Stages in Decision Making.	8 Hours
Unit-3:	Organizing: Nature and purpose of organizing -Organization structure -Formal and informal groups organization -Line and Staff authority -Departmentation -Span of control -Centralization and Decentralization -Delegation of authority -Staffing -Selection and Recruitment -Orientation -Career Development -Career stages -Training --Performance Appraisal.	8 Hours
Unit-4:	Directing: Motivation: Theories of Motivation - Theory X, Theory Y, Theory Z and Maslow's need hierarchy; Leadership: Leadership Styles and Theories.	8 Hours
Unit-5:	Controlling: Process of controlling -Types of control -Budgetary and non-budgetary control Q techniques -Managing Productivity -Cost Control -Purchase Control -Maintenance Control -Quality Control -Planning operations.	8 Hours
Text Books:	1. Stoner, Freeman and Gilbert Jr, Management, Prentice Hall of India.	
Reference Books:	1. Robbins S.P. & Decenzo David A., Fundamentals of Management: Essential Concepts and Applications, Pearson Education. 2. Hillier Frederick S. & Hillier Mark S., Introduction to Management Science: A Modeling and Case Studies Approach with Spreadsheets, McGraw-Hill. 3. Koontz, Principles of Management, McGraw Hill. 4. Stephen P. Robbins and Mary Coulter, 'Management', Prentice Hall of India. 5. Charles W L Hill, Steven L. McShane, 'Principles of Management' McGraw Hill. * Latest editions of all the suggested books are recommended.	



Course Code: BCHCC102	Core Course - 2 B.Com (H) – Semester - I Corporate Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept of corporate accounting, various sources of funds in business and their issue procedure.	
CO-2	Understanding the advantage and disadvantages of equity shares, preference share and debentures	
CO-3	Analyzing the flow of cash from various activities like, operating, investing and financing.	
CO-4	Dealing with the accounting procedure of merger and acquisition of firms.	
CO-5	Preparing the consolidated balance sheet of holding companies with minority interest (Subsidiary company).	
Course Content:		
Unit-1:	Accounting for Shares: Meaning & scope of a joint stock company, Accounting for share capital: Issue, prorata allotment, forfeiture and Reissue of forfeited shares, Redemption of preference shares including buy-back of equity shares. Numerical: 1. Forfeiture and reissue of shares. 2. Redemption of preference shares.	8 Hours
Unit-2:	Debentures and Final Accounts of Company: Meaning & types of debentures, Accounting for issue and redemption of debentures. Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration). Numerical: 1. Debentures issued as collateral security. 2. Redemption of debentures.	8 Hours
Unit-3:	Cash Flow and Fund Flow Statement: Cash Flow Statements & Fund Flow statements: Meaning, Usefulness, Limitations, differences between them and Preparation. Numerical: 1. Preparation of cash flow statement as per AS-3(Indirect Method), 2. Preparation of fund flow statement.	8 Hours
Unit-4:	Accounting for Amalgamation: Accounting for Amalgamation of Companies with reference to Accounting Standard-14 issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings), accounting for Internal Reconstruction (excluding scheme of reconstruction). Numerical: 1. Calculation of purchase consideration. 2. Journal entries in the books of transferor and transferee company.	8 Hours
Unit-5:	Accounting for Holding Companies: Accounting of Holding Companies: Preparation of consolidated balance sheet with one subsidiary company. Numerical: 1. Calculation of minority interest, 2. Preparation of consolidated balance sheet.	8 Hours
Numerical Problems to be ask in external examination	1. Forfeiture and reissue of shares. 2. Redemption of preference shares. 3. Debentures issued as collateral security. 4. Redemption of debentures. 5. Preparation of cash flow statement as per AS-3(Indirect Method).	



Course Code: BCHCC103	Core Course -3 B.Com(H) Semester-I Principles of Economics	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept of cost, nature of production and its relationship with business operations.	
CO-2	Understanding the concepts of markets and different market structures in economy.	
CO-3	Determining the price and output equilibrium under different market structures.	
CO-4	Analyzing the causes and consequences of different market conditions.	
CO-5	Analyzing real-world business problems with a systematic theoretical framework by studying the demand analysis, elasticity of demand and demand forecasting	
Course Content:		
Unit-1:	Economics: Meaning, positive and normative economics, significance, macro and micro economics. Economic Problem: Scarcity, What to produce? How to produce? & For whom to produce? Production Possibility Curve. Business Economics: Meaning, Significance. Role and Responsibilities of Business Economists. Steps of Decision Making in Business Economics.	8 Hours
Unit-2:	Cardinal Utility Theory: Utility: Meaning, definition, measurement, and types of utility. Relationship between TU, MU and AU. The law of diminishing marginal utility: Meaning, definition, assumptions, limitation and importance. Law of Equi-Marginal Utility: Meaning, definition, limitation and importance. Ordinal Utility Theory: Indifference Curves: Meaning, Definition, indifference schedule, indifference map, assumptions, properties of indifference curves, exceptional shapes of indifference curves and budget line.	8 Hours
Unit-3:	Demand Analysis: Meaning of Demand, Demand Schedule, Demand Function, and Law of Demand: Meaning, definition, diagram and explanation of law of demand. Reasons for downward slopes in demand curve, Exceptions to Law of Demand, Change in Demand Curve (Movement along demand curve and Shift in demand curve). Elasticity of Demand: Meaning, definition, Measurement of elasticity of demand: Percentage Method, Total Outlay Method, Point Method and Arc Method. Factors affecting elasticity of demand, Types of elasticity: Price, Income and Cross. Demand Forecasting: Meaning, definition, objective (short and long) and Methods of demand forecasting.	8 Hours
Unit-4:	Theory of Production: Meaning and concept of production, Production function (Short run and Long Run), Relationship between TP, MP and AP. Law of Variable Proportion, Law of returns to scale. Law of Supply. Theory of Cost: Concept of Cost, Different types Cost, Cost Function (Short Run and Long Run); Relationship between TFC, TVC and TC. Relationship between TC, TFC, TVC, AC, MC, AVC and AFC and Relationship between AC and MC.	8 Hours



	Theory of Revenue: Concept of Revenue, Relationship between TR, MR and AR.	
Unit-5:	Market and Market Structure: Concept and Different types of Market and their characteristics. Determination of price and output equilibrium under different market structure: Perfect Competition: Features, Determination of price and output equilibrium under long run & short run. Monopoly: Features, Determination of price and output equilibrium under long run & short run. Monopolistic: Features, Determination of price and output equilibrium under long run & short run. Oligopoly Features, Determination of price and output equilibrium under long run & short run.	8 Hours
<u>Text Books:</u>	1. Jhingan M. L, Micro Economics, New Delhi, Vrinda Publications.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Andrew Mas-Colell, Michael D. Whinston and Jerry R. Green:- Micro Economic Theory, New York: Oxford University Press. 2. Henderson J.M. and Richard E. Quandt., Micro economic Theory, New York: McGraw Hill Company. 3. Jhingan M.L.:- Micro Economic Theory, New Delhi :Vikas Publication. 4. Gupta G.S. :- Managerial Economics, McGraw Hill Publishing Company, Ltd. , New Delhi. 5. Stonier and Hague, Textbook of Economic Theory, New Delhi: Longman Green and Co., London. 6. Dr. Girijashankar, Business Economics (Micro) , Pune: Atharva Prakashan. <p>* Latest editions of all the suggested books are recommended.</p>	



Course ode: BCHGE101	Generic Elective Course - 1 B.Com (H) - Semester-I Mercantile Law	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the basics and essentials of having a valid contract.	
CO-2	Distinguishing between valid and void contract and their related consequences.	
CO-3	Knowing about the essentials of having contract of agencies, rights and duties of agent etc.	
CO-4	Understanding the concept of negotiable instrument and their utility in normal business operations.	
CO-5	Understanding about the contract of Bailment and Pledge	
Course Content:		
Unit-1:	Indian Contract Act 1872: Contract – Meaning, Characteristics and Kinds; Essentials of valid contract. Offer and acceptance: Valid offer, Acceptance, Communication of offer and acceptance, Revocation of offer and acceptance, Lapse of an offer; Capacity of Parties: Who is Competent to contract, Position of Agreements with a Minor, Position of persons of Unsound Mind, Persons disqualified by Law; Consideration: Meaning, Essential Elements of Valid Consideration, Stranger to Contract, Contract without Consideration; Free Consent- Meaning of Consent, Meaning of Free Consent, Meaning Coercion and its effect, Meaning of Undue influence and its effects, Meaning of Fraud and its effects, Meaning of Misrepresentation and its effects and Meaning of Mistake and its effects.	8 Hours
Unit-2:	Void Agreement: Meaning of Void Agreements, Agreements in restraint of marriage, trade & legal proceedings, Uncertain Agreements, Wagering Agreements, Distinction between contracts of insurance and wagering agreements, Agreements Contingent on Impossible Events, Agreements to do Impossible Acts, Restitution; Contingents Contract: Meaning, Essential Features and Rules; Performance of a Contracts- Meaning and Types; Discharge of Contracts- Meaning and Modes; Remedies for Breach of Contracts- Meaning, Anticipatory, Actual Breach of Contracts, and Remedies; Quasi – contracts- Meaning and Features.	8 Hours
Unit-3:	Special Contracts: Contract of Indemnity and Guarantee: Introduction, Contract of Indemnity, Contracts of Guarantee, Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, and Discharge of Surety; Contract of Bailment and Pledge: Meaning, Kinds, Duties & Rights of Bailer, Duties & Rights of Bailee; Lien- Meaning & Types; Finder of Goods- Meaning and Rights; Termination of Bailment: Pledge- Meaning of pledge, pledger & pledgee, Rights & duties of pledge, pledger & pledgee.	8 Hours
Unit-4:	Contract of Agency: Meaning, Creation of Agency, Termination of Agency, Irrevocable Agency; Agent- Meaning, Who may be Agent, Agent vs. Servant, Agent vs. Independent Contractor, classification of Agents, Extent of Agent Authority, Delegation of Authority of Agent, Meaning & Appointment of Sub- Agent, Meaning of Substituted Agent, Rights and Duties of Agent, Principal- Meaning and Position of Principal.	8 Hours



Course Code: TMUGE101	Ability-Enhancement Compulsory Course - 1 B.Com (H) – Semester - I English Communication – I	L-3 T-0 P-2 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Identifying their strengths and weakness, reasons of fear and failure that would enable them to improve their communications skills.	
CO-2	Understanding the importance of English Language in business world.	
CO-3	Developing self confidence.	
CO-4	Developing the ability to speak in English and become articulate.	
CO-5	Applying the basics of English grammar to enhance their language skills.	
CO-6	Developing both verbal and non verbal communication for enhanced Body Language and communication.	
Course Content:		
Unit-1:	Introductory Sessions Self-Introduction Building Self Confidence: Identifying strengths and weakness, reasons of Fear of Failure, strategies to overcome Fear of Failure Importance of English Language in present scenario (Practice: Self-introduction session)	06 Hours
Unit-2:	Basics of Grammar Parts of Speech Tense Subject and Predicate Vocabulary: Synonym and Antonym (Practice: Conversation Practice)	12 Hours
Unit-3:	Basics of Communication Communication : Process, Types, 7Cs of Communication, Importance & Barrier Language as a tool of communication Non-verbal communication: Body Language Etiquette & Manners Basic Problem Sounds (Practice : Pronunciation drill and building positive body language)	10Hours
Unit-4:	Application writing Format & Style of Application Writing Practice of Application writing on common issues.	8 Hours
Unit-5:	Value based text reading: Short Story (Non- detailed study) Gift of Magi – O. Henry	4 Hours
Text Books:	1. Singh R.P.: An Anthology of Short stories: New Delhi: O.U.P.	



Course Code: BCHSE101	Skill-Enhancement Course -1 B.Com (H) - Semester-I Computer Fundamentals	L-3 T-0 P-2 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the basic components of a computer system, its classification and application.	
CO-2	Understanding the concept of Data Communication, its Modes, its Forms and Data Communication Channels.	
CO-3	Applying word-processing software (MS-Word) to solve basic information system.	
CO-4	Applying the knowledge of Microsoft Office programs to create professional and academic documents.	
CO-5	Creating and designing a word document for general office use.	
CO-6	Applying the working knowledge of paragraph formatting, macro and mail merge in MS-Word.	
Course Content:		
Unit-1:	Computer Hardware and Number System: Computer Fundamentals, Computer History and evaluations, Computer Classifications, Anatomy of Computer System, Input and Output technologies, Memory and Storage Devices, Applications of information technology in Business.	8 Hours
Unit-2:	MS-Word: Uses and Components of MS-Word, Working with Tables, Preparations of Documents, Editing and Formatting in MS-Word, Short Cut keys ,Mail Merge, Alignments, Types of Charts, Hyperlinks, Print layout, Page Orientations , Preparations of CV. in MS-Word.	8 Hours
Unit-3:	MS-Excel: Uses and Components of MS-Excel, Working with Workbook and Worksheet, Working with Rows and Columns, Editing and Formatting in MS-Excel, Different Formulas in Excel, Uses of different tools, Types of charts, Sorting of Data in MS-Excel	8 Hours
Unit-4:	MS-PowerPoint: Uses and Components of MS-PowerPoint, Inserting Pictures and Objects in PowerPoint , Working with Slides ,Prepare Slides using Animations in PowerPoint, Editing and Formatting in PowerPoint, Header and Footer, Inserting Sounds, Custom Animation, Slide show and Transitions	8 Hours
Unit-5:	Internet and Social Media: Internet, Search Engine, E-Mail, Uploading and Downloading of files, saving and making new folders. Creating page on face book, creating profile on LinkedIn, Creating profile on twitter and handling twitter.	8 Hours



Course Code: BCHCC201	Core Course -4 B.Com (H)- Semester-II Financial Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the accounting standards, accounting equations, double entry system vs. single entry system and also the instruments to control credit in the country.	
CO-2	Understanding the concept of classification & summarization of entries by preparing of ledger and trial balance.	
CO-3	Understanding the concept of rectification of errors and BRS.	
CO-4	Developing the understanding about pass book and cash book recording by preparation of BRS.	
CO-5	Analyzing the conditions of financial markets and its impact on the economy.	
CO-6	Analyzing transactions through balance sheets and preparing financial statements.	
Course Content:		
Unit-1:	Introduction of Accounting: Need of Accounting, Meaning of Accounting, Characteristics of Accounting, Stages of Accounting, Objectives of Accounting, Difference between Accounting, Accountancy and Book Keeping. Basis of Accounting, Functions of Accounting, Branches of Accounting, Advantages or Role of Accounting, Limitations of Accounting. Basic Terminology. Generally Accepted Accounting Principles: Meaning, Classifications & Limitations.	8 Hours
Unit-2:	Accounting Standards and Recording of Transactions: Accounting Standards of India (only overview). Accounting Equations: Meaning and Calculations. Double Entry System: Meaning, Classifications, Rules of Debit and Credit, Analysis of Transactions, Advantages and Disadvantages. Journal: Meaning, Objectives, Rules of Journalizing, Advantages and Limitations; Sub- Division of Journal: Journal Proper and Special Journal (Purchase Book, Sales Book, Purchase Return Book, Sales Return Book, Bills Payable Books & Bills Receivable Books.) Numerical: Accounting Equations & Journal Entries.	8 Hours
Unit-3:	Preparation of Cash Book, Classifications & Summarization of Transactions: Cash Book: Meaning, Types of Cash Book (Simple, Double Column and Triple Column) and Petty Cash Book. Ledger: Meaning, Format, Ledger Posting, Balancing of Accounts, Difference between Journal & Ledger and Advantages. Trial Balance: Meaning, Objectives, Methods of preparing Trial Balance, Advantages and Limitations. Numerical: Trial Balance (Preparation of Trial Balance or Rectification of Trial Balance and Cash Book (Triple Column))	8 Hours
Unit-4:	Analysis and Interpretation of Transactions:	8 Hours

	<p>Final Accounts: Meaning, Ascertainment of Income, Trading and Profit & Loss Accounts, Balance Sheet, Limitations, Precautions while preparing Final Accounts and Manufacturing Accounts. Final Accounts with Adjustments : Meaning of Adjustments, Accounting of Adjustments: Closing Stock, Outstanding Expenses, Prepaid Expenses, Accrued Income, Unearned Income, Depreciations, Bad Debts, Provision for Bad Debts and Doubtful Debts, Provision for Discounts on Debtors, Reserve for Creditors, Interest on Capital, Interest on Loan & Interest on Loan.</p> <p>Numerical: Preparation of Final Accounts with Adjustments</p>	
Unit-5:	<p>Understanding the Concept of Rectification of Errors and BRS: Rectification of Errors: Meaning, Methods, Types of Errors from the point of view of Rectifications. Bank Reconciliation Statement (BRS): Meaning, Need, Objectives, Importance, Steps of Preparing the Bank Reconciliation Statement, Methods or Techniques of preparing BRS.</p> <p>Numerical: Preparation of BRS.</p>	8 Hours
Numerical Problems to be ask in external examination	<ol style="list-style-type: none"> 1. Accounting Equations and Journal Entries. 2. Trial Balance (Preparation of Trial Balance & Rectification of Trial Balance. 3. Preparation of Cash Book (Triple Column only). 4. Preparation of Final Accounts with Adjustments. 5. Preparation of BRS. 	
<u>Text Books:</u>	<p>Sofat Rajni & Hiro Preeti, Basic Accounting, New Delhi: PHI.</p> <ol style="list-style-type: none"> 1. Ramachandran & Kakani, Financial Accounting for Management, New Delhi: McGraw Hill. 	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Bhattacharya. S.K, Accounting for Management: Text and Cases, New Delhi: Vikas Publishing House. 2. Bhattacharya, How to Read a Balance Sheet: Adapted to Indian laws & requirements, New Delhi: Oxford and IBH Publishing Company Pvt. Ltd. 3. Grewal T. S. ,Introduction to Accounting. New Delhi : S. Chand & Company. 4. Horngren, Charles T., Sundem, Gary L., Elliott John.A and Philbrick, Donna, Englewood Cliffs: Introduction to Financial Accounting, Prentice Hall International. 5. Maheswari&Maheswari, Accounting for Managers, New Delhi : Vikas Publishing House. Banerjee Ashok, Financial Accounting, New Delhi : Excel Books. 6. Goyal V.K. & Goyal Ruchi, Financial Accounting, New Delhi: PHI. 7. Juneja, Jain, & Chawla, Fundamentals of Accounting, New Delhi: Kalyani Publisher. <p>Anthony Robert N: et al. Accounting: Text and cases, New Delhi: McGraw Hill.</p> <p>* Latest editions of all the suggested books are recommended</p>	



New Syllabus

Course Code: BCHCC202	Core Course -5 B.Com(H)- Semester-II Enterprise Information System	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts and technologies used in the field of management information systems.	
CO-2	Comparing the processes of developing and implementing information systems.	
CO-3	Analyzing the role of information systems in organizations, the strategic management processes its part of analyzing aspect.	
CO-4	Understanding various systems, types of MIS & decision making process and its tools.	
CO-5	Applying various information systems like DBMS and latest like AI (Artificial intelligence) etc. to accomplish the information objectives of an organization.	
CO-6	Understanding the decision support system and its role in enterprise management system.	
Course Content:		
Unit-1:	Introduction to Enterprise Information System (EIS): Introduction, Concept & Definition, Benefits, Risks and control. Role of EIS, Process of EIS Management, EIS- A tool for management process. Diagrammatic representation of businesses using flowchart.	8 Hours
Unit-2:	Planning and Decision making: Tools of Planning, EIS Business Planning; Decision making concept, Integrated ERP and Non Integrated ERP System. Business Process Modules and their integration with financial and Accounting System.	8 Hours
Unit-3:	Information and System: Information concepts, EIS & Reporting system concepts and MIS, Data Analytics and Business Intelligence. Business Reporting and Fundamentals of XBRL.	8 Hours
Unit-4:	Components of Automated Information System: Application System, Data Base, Network and Operating System with related risks and controls. Types of EIS: Success and failure of EIS, different types of EIS & their applications.	8 Hours
Unit-5:	Decision Support System (DSS): Concept and Philosophy, DSS: Deterministic Systems, Artificial Intelligence (AI) System, Knowledge based expert System (KBES), MIS & the role of DSS, Transaction Processing System (TPS), Enterprise Management System (EMS).	8 Hours
Text Books:	1. Laudon K.C. & Laudon J.P., Management Information Systems, Galgotia Publishers.	
Reference Books:	1. Jawedkar W.S., Management Information System, McGraw-Hill. 2. Mudrick R.G., An Information System for Modern Management, Pearson. 3. Jaiswal Mahadeo, Management Information System, Oxford University Press. 4. O'Brien J., Management Information System, McGraw-Hill. 5. Oz E., Management Information System, Vikas publications. * Latest editions of all the suggested books are recommended.	



Course Code: BCHCC203	Core Course-6 B.Com (H) - Semester-II Money and Banking	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept , theories and functions of money .	
CO-2	Analyzing the theory of demand and supply .	
CO-3	Knowing about the inflation and how it affect the economic growth of a country.	
CO-4	Understanding the various types of banking structure and working of Reserve Bank of India	
CO-5	Understanding the concept of negotiable instrument and their advantages and disadvantages.	
Course Content:		
Unit-1:	Function and Theories of Money: Meaning & Function of Money, Classification of Money, Principles & methods of Note Issue. Theories of Value of Money, Fisher, Cambridge Friedman & Keynesian Equations.	8 Hours
Unit-2:	Demand and Supply of Money: Demand & supply of Money, Liquidity Preference Theory, Money Multiplier.	8 Hours
Unit-3:	Economic Growth: Inflation, Deflation, Stagflation & Devaluation, their types & importance of Economic growth, Elementary Study of monetary Standards.	8 Hours
Unit-4:	Bank and their Types: Bank- Definition & Function, Methods of Credit creation, types of Banks, Central Banking rate & functions in a developing economy. RBI & Indian money market, Recent trends in Indian Banking.	8 Hours
Unit-5:	Negotiable Instruments : Relationship between banker & customer, Negotiable instruments, Bills of exchange & Promissory notes, Endorsement & crossing, presentation, collection & payment of negotiable instruments, Dishonor, noting & protesting of negotiable instruments, Banking Clearing house. Salient features of the Banking regulation Act-1449 & RBI Act - 1934 with amendment up to date.	8 Hours
Text Books:	1. Stephen G. Cecchetti, Money banking & Financial Markets, Thomson Publications.	
Reference Books:	1. Vaish M.C., Money Banking, Vikas Publication. 2. Machiraju H.R., Indian Financial System, Vikas Publications. Fabozzi , Foundations of Financial Markets and Institutions , Pearson Education, 3rd Ed. 3. Khan M.Y., Financial Services, Tata McGraw Hill. * Latest editions of all the suggested books are recommended.	



Course Code: BCHGE201	Generic Elective Course - 3 B.Com (H) - Semester-II Company Law	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts and provisions of company law.	
CO-2	Understanding the concept of share capital and the difference between a member and a shareholder.	
CO-3	Understanding various aspects and procedures for an effective management of company.	
CO-4	Understanding various concepts, types and methods of borrowings and charges on assets.	
CO-5	Understanding the legal procedure and provisions of winding up of company	
Course Content:		
Unit-1:	Introduction: Company – Definition, types, features, Privileges of private company, Conversion of private company into public company. Incorporation of company, Promoters, Preliminary or pre incorporation contracts, Certificate of incorporation, Prospectus, Commencement of business, Doctrine of Indoor management. Concept of lifting of corporate veil. Comparison between private and public company.	8 Hours
Unit-2:	Share Capital & Membership: Memorandum of association, Articles of association and difference between them. Meaning, kinds, alteration and reduction of share capital. Share certificate, Share warrant, Transfer and transmission of shares. Member Vs. Shareholder, Who can be a member, Modes of acquiring membership, Cessation of membership. Rights & liability of a member and register of members.	8 Hours
Unit-3:	Company Management: Types of meeting, Essential and legal rules for a valid meeting, Voting rights and proxies. Principle of majority rule and its exceptions and protection of minority. Types and circulation of resolution, minutes of meeting and adjournment of meeting; Director:: types, appointment, retirement, removal, powers and liabilities, Director's identification number.	8 Hours
Unit-4:	Borrowing Powers and charges on Assets: Extent, types and methods of borrowing. Concept of ultra-vires and intra-vires borrowings. Creation and types of charges on assets. Concept of crystallization of floating charge. Priorities and differences between fixed and floating charges. Registration of charges and its legality. Consequences of non-registration of charges	8 Hours
Unit-5:	Winding Up: Meaning and modes of winding up. Winding up by Court, voluntary winding up and winding up subject o supervision of court. Winding up of unregistered companies.	8 Hours
Text Books:	1. Kapoor,N.D.:Elements of Mercantile Law:NewDelhi:Sultan Chand Publications.	
Reference Books:	1. Institute of Chartered Accountants of India:Corporate and Allied Laws:New Delhi: ICAI. 2. Gogna, P.P.S.:A Text Book of Company Law:New Delhi: Sultan Chand Publications. 3. Avtar Singh:CompanyLaw:NewDelhi:Eastern Publications.	



Course Code: TMUGE201	Ability-Enhancement Compulsory Course-3 B.Com (H) - Semester-II English Communication - II	L-3 T-0 P-2 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the strategies & structure of oral presentation.	
CO-2	Understanding the grammar and its rules for fluent and appropriate speaking.	
CO-3	Applying variety of reading strategies to foster comprehension.	
CO-4	Analyzing literary work using appropriate critical vocabulary.	
CO-5	Demonstrating the ability to write clear sentences, construct paragraphs and essays with the use of details, examples and evidences.	
CO-6	Developing listening skills for better communication.	
Course Content:		
Unit-1:	Functional Grammar: Prefix, suffix and One words substitution Modals, Concord	10 Hours
Unit-2:	Listening Skills: Difference between listening & hearing, Process and Types of Listening Importance and Barriers to listening	4 Hours
Unit-3:	Writing Skills: Official letter and email writing Essentials of a paragraph, Developing a paragraph: Structure and methods Paragraph writing (100-120 words)	12 Hours
Unit-4:	Strategies & Structure of Oral Presentation: Purpose, Organizing content, Audience & Locale, Audio-visual aids, Body language Voice dynamics: Five P's - Pace, Power, Pronunciation, Pause, and Pitch. Modes of speech delivery and 5 W's of presentation	8 Hours
Unit-5:	Value based text reading: Short Essay (Non- detailed study) How should one Read a book? – Virginia Woolf	6 Hours
Text Books:	1. Singh R.P.: An Anthology of English Essay: New Delhi: O.U.P.	
Reference Books	1. Nesfield J.C. : "English Grammar Composition & Usage" : Macmillan Publishers. 2. Sood Madan: "The Business letters" : New Delhi: Goodwill Publishing House. 3. Kumar Sanjay & Pushplata : "Communication Skills" ; New Delhi: Oxford University Pres.	
Methodology:		
1	Words and exercises, usage in sentences.	
2	Language Lab software.	
3	Sentence construction on daily activities and conversations.	
4	Format and layout to be taught with the help of samples and preparing letters on different subjects.	
5	JAM sessions and Picture presentation.	
6	Tongue twisters, Newspaper reading and short movies.	
7	Modern Teaching tools (PPT Presentation, Tongue-Twisters & Motivational videos with sub- titles) will be utilized.	



8	Text reading: discussion in detail, critical appreciation by reading the text to develop students' reading habits with voice modulation			
Note:				
1	Class (above 30 students) will be divided in to two groups for effective teaching.			
2	For effective conversation practice, groups will be changed weekly			
Evaluation Scheme				
Internal Evaluation 40 Marks			External Evaluation 60 Marks	
3 Class Test (from Unit: II, IV & V)	Oral Assignment (from Unit: I & III)	Attendance	External Written Examination (from Unit: II, IV & V)	External Viva - Voce Examination (from Unit: I & III)
20 Marks (from best 2 CT's out of 3	10 Marks	10 Marks	60 Marks	20 Marks
Parameters of External Viva				
Content	Body Language	Confidence	Question Responsiveness	Total
5 Marks	5 Marks	5 Marks	5 Marks	20 Marks
Note: External Viva will be conducted by 2-member committee comprising				
a	One Faculty teaching the class			
b	One examiner nominated by University Examination cell			
c	Each member will evaluate on a scale of 20 marks and the average of two would be the 20 marks obtained by the students			



New Syllabus

Course Code: BCHSE201	Skill-Enhancement Course -3 B.Com (H) - Semester-II Business Mathematics	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the role of business Mathematics in the field of business/industry.	
CO-2	Understanding the role of business mathematics in the field of business/industry.	
CO-3	Applying matrix operation, minors, cofactors, use cofactor method to find inverse of a matrix, use Cramer's rule to solve systems of equations	
CO-4	Applying statistical knowledge so as to make statistical analysis in business which thereby help them in further studies in management.	
CO-5	Evaluating the underlying assumptions of analysis tools in business.	
Course Content:		
Unit-1:	Matrix: Introduction: Square Matrix, Row Matrix, Column Matrix, Diagonal Matrix, Identity Matrix, Addition,, Subtractions & Multiplication of Matrix.	8 Hours
Unit-2:	Minors, Co-factor and Determinant of matrix, Inverse of Matrix: Rank of Matrix, Use of Matrix in Business.	8 Hours
Unit-3:	Solution to a system of equation by the Adjoint Matrix method & Gaussian Elimination Method.	8 Hours
Unit-4:	Percentage, Ratio and Proportion: Mathematical Series- Arithmetic, Geometric & Harmonic, Simple Interest & Compound Interest.	8 Hours
Unit-5:	Set-Theory: Notation of Sets, Singleton Set, finite Set, Infinite Set, Equal Set, Null Set, Subset, Universal Set, Union of Sets, Inter-section of Sets, Use of set theory in business.	8 Hours
Text Books:	1. Render & Stair Jr, Quantitative Analysis for Management, Prentice-Hall.	
Reference Books:	1. Gupta C B, An Introduction to Quantitative Methods, Vikas Publishers. 2. Earshot L, Essential Quantitative Methods for Business Management and Finance, Palgrave. 3. Levin Rubin, Mathematics for Management, New Delhi ; Pearson. * Latest editions of all the suggested books are recommended.	



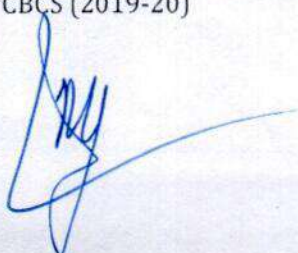
Course Code: BCHSE202	Skill-Enhancement Course -4 B.Com (H) - Semester-II Business Communication	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the barriers to effective communication and ways to overcome them.	
CO-2	Utilizing analytical and problem solving skills appropriate to business communication..	
CO-3	Applying business communication strategies and principles for effective communication in group discussions , presentations and in any domestic and international business situations..	
CO-4	Demonstrating effective oral business presentation skills.	
CO-5	Applying Communicate via electronic mail, Internet, and other technologies.	
CO-6	Applying appropriate organizational formats and channels used in developing and presenting business messages and official correspondence.	
Course Content:		
Unit-1:	Introduction: Business Communication: Definition of Business Communication, Process of Business Communication, Business Communication Model, Objectives of Business Communication, Principles of Business Communication, Importance of Business Communication, Importance Feedback. Channels of Business Communication, Types of Business Communication, Dimensions of Business Communication, Barriers to Business Communication Verbal, Non-Verbal, Formal, Informal communication.	8 Hours
Unit-2:	Fundamental of Business writing, Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.	8 Hours
Unit-3:	Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph, summarizing	8 Hours
Unit-4:	Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.	8 Hours
Unit-5:	Barriers to Effective Communication and ways to overcome them, Listening: Importance of Listening, Types of Listening , Barriers to Listening and overcoming them, Listening situations, Developing Listening Skills.	8 Hours
Text Books:	1. Sinha K. K. ,Business Communication , New Delhi : Galgotia Publishing Company.	
Reference Books:	1. Sharma R. C. & Krishna Mohan, Business Correspondence and Report Writing, New Delhi: McGraw-Hill Publishing Company Limited. 2. Balasubrahmanyam M., Business Communication, Chennai: Vani Educational Books. 3. Siman Howard, Creating a Successful CV , New York: Dorling Kindersley. 4. Rayudu C.S., Media and Communication Management , Mumbai: Himalaya Publishing House. * Latest editions of all the suggested books are recommended.	



Course Code: BCHCC301	Core Course -7 B.Com (H) - Semester-III Business Statistics	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of statistics and its uses in business, various tools and techniques to present and interpret the data.	
CO-2	Analyzing the general rules for getting the data and presentation of data.	
CO-3	Applying the various measures of central tendency to solve statistical problem.	
CO-4	Evaluating the situation before taking any decision with the help of correlation and deviation.	
CO-5	Analyzing the significance and importance of regression equation and regression coefficients.	
Course Content:		
Unit-1:	Introduction: Statistics: Definition, Phases, Scope & Limitations; Applications of Statistics in Various Disciplines; Statistical Techniques and Their Applications; Data: Meaning, Types of Data, Collection of Primary and Secondary Data; Presentation of Data: Arrangement, Classification and Tabulation of data, Diagrammatic & Graphical Presentation.	8 Hours
Unit-2:	Measures of Central Tendency: Mean: Arithmetic Mean, Harmonic Mean & Geometric Mean: advantages and disadvantages; Median: Meaning, Quartiles, Percentiles & Deciles, advantages & disadvantages. Mode: Meaning, advantages & disadvantages. <i>Numerical: Arithmetic Mean, Median and Mode</i>	8 Hours
Unit-3:	Measures of Dispersion: Dispersion: Meaning, Measures of Variations/Dispersion. Range, Quartile deviation, Mean deviation & Standard deviation. Relationship between measures of Dispersion. Coefficient of Variation/ Dispersion, Desirable Characteristics of Measure of Dispersion, Skewness and Kurtosis: Meaning and Measures – Bowley's Coefficient of Skewness and Pearson's measure of Skewness. Using Excel for Measures of Central Tendency and Dispersion. <i>Numerical: Quartile Deviation, Standard Deviation and Skewness</i>	8 Hours
Unit-4:	Correlation: Correlation: Meaning, Definition, Utility & Importance, Types and Methods of Determining Correlations; Scatter Diagram, Correlation Graph, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation and Concurrent Deviation Method. Merits and Demerits of all methods. <i>Numerical: Karl Pearson Coefficient and Spearman's rank method</i>	8 Hours
Unit-5:	Regression: Regression: Meaning, Definitions and Utility. Difference between Correlation & Regression, Regression lines: Meaning & Functions. Regression Equations (x on y & y on x) and Regression coefficients. <i>Numerical: Regression Equations</i>	8 Hours
Numerical Problems to be asked in external examination	1. Arithmetic Mean, Median & Mode. 2. Quartile Deviation and Standard Deviation, 3. Correlation: Karl Pearson and Spearman's. 4. Regression Equations.	
Text Books:	1. Gupta C.B., An Introduction to Statistical Methods, New Delhi:	



	Vikas Publications.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Levin Rubin, Statistics for Management, New Delhi : Pearson. 2. Eaeshot L, Essential Quantitative Methods for Business Management and Finance, New Delhi: Palgrave. 3. Beri, Statistics for Management, New Delhi : McGraw-Hill. 4. Chandran J.S., Statistics for Business and Economics, New Delhi: Vikas Publication. 5. Render & Stair Jr., Quantitative Analysis for Management, New Delhi : Prentice-Hall. 6. Sharma J.K., Business Statistics, New Delhi: Pearson Education. <p>* Latest editions of all the suggested books are recommended</p>	




Course Code: BCHCC303	Core Course -9 B.Com (H) - Semester-III Income Tax	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the Indian tax environment, basic terminologies, tax implication and rate of tax applied.	
CO-2	Understanding the various income head, deduction, and procedure for computing taxable income.	
CO-3	Applying the rules for computing the income under various heads and Gross total income	
CO-4	Applying the concepts for computing the taxable income of various persons as per Income tax Act.	
CO-5	Evaluating the actual tax liability after considering set off and carry forwarding of losses under various heads.	
CO-6	Applying the procedure of income tax and filing the returns manually or through software.	
Course Content:		
Unit-1:	Basic Concepts: Basic concepts of Income tax income, Agricultural income, Person, Assesses, Assessment year, Previous year, Gross total income, Total income, Tax Rates, maximum marginal rate of tax.	8 Hours
Unit-2:	Residential Status: Residential Status of an Individual, Company, Firm, Conditions to calculate Residential Status, Incidence of tax. Exempted income under section 10. <i>Numerical: Residential Status of an Individual.</i>	8 Hours
Unit-3:	Salary Income: Income from Salaries, Allowances and Perquisites, Computation of salary income. <i>Numerical: Calculation of Taxable Salary.</i>	8 Hours
Unit-4:	Other Heads of Income: Overview of Income from House Property Profit and Gains of Business or Profession, , Income from Capital Gains, & Income from Other sources. Deductions from Gross Total Income with special reference to Individuals. <i>Numerical: Income of House Property/ Capital Gains.</i>	8 Hours
Unit-5:	Computation of Total Income & Filing of Returns: Set off & Carry Forward of Losses, Computation of Total Income, Net Income, Gross Tax payable. Filing of Returns, Preparation of return of income manually, through software. <i>Numerical: Set off and carry forward of losses/ Assessment of Individuals.</i>	8 Hours
Text Books:	1. Mehrotra H.C.: Income Tax Law and Accounting;Agra:Sahitya Bhawan Publications.	
Reference Books:	1. Singhanian V.K.:Income Tax Law and Practice:NewDelhi:Taxmann. 2. Dr Girish Ahuja, Dr Ravi Gupta:Students Guide to Income Tax Laws:New Delhi: Bharat Law House. 3. Agarwal Rajeev: Income Tax Law and Accounting:NewDelhi:NavneetPrakashan.	



Course Code: BCHCC304	Core Course -10 B.Com(H) - Semester-III Cost Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts and need of cost accounting, types of cost and its objectives.	
CO-2	Analyzing the concept of cost audit and its significance in reducing the cost without compromising the quality of product.	
CO-3	Applying the various concept to cost according to the types of business and ventures.	
CO-4	Evaluating the process costing mechanism and standard costing mechanism with the help of practical problems	
CO-5	Develop a cost leadership mechanism so that the objectives of cost accounting can be fulfilled.	
Course Content:		
Unit-1:	Introduction of Cost Accounting: Meaning & Definition of Cost Accounting, Difference between Cost, Costing, Cost Accounting and Cost Accountancy. Nature of Cost Accounting, Scope of Cost Accounting, Principles of Cost Accounting, Functions of Cost Accounting, Types and Techniques of Cost Accounting, Methods of Cost Accounting and Importance of Cost Accounting. Cost: Elements, Concepts and Classification (As Per CAS-1) - Element of Cost (Material, Labor and Expenses), Overheads, Classification of Overheads, Preparation of Cost Sheet.	8 Hours
Unit-2:	Cost Audit: Definition, Concept, Functions and Advantages. Material Control: Concept, Meaning, Advantage, Objective and Methods & Techniques of Material Control (ABC Analysis, VED Analysis, and EOQ Analysis), Determination of Stock Levels (Maximum Level, Minimum level, Danger level and Average Level. Pricing of Material Issued: LIFO, FIFO & HIFO. Numerical: EOQ & FIFO/LIFO/HIFO.	8 Hours
Unit-3:	Labour Cost Accounting: Labour Turnover, Idle Time and Overtime. Methods of Wage Payments: Time Rate System, Piece Rate System & Incentive Scheme (Premium Bonus Method, Combination of Piece and Time, Group Bonus Payment) merits and demerits of all methods. Accounting of Overheads: Classification (as per Elements, Functions, Behavior & Controllability) and Treatment of different overhead items, Distribution Scheme of Production Overhead: Allocation, Apportionment and Absorption of Overheads. Numerical: Time Rate System, Piece Rate System & Incentive Scheme.	8 Hours
Unit-4:	Unit or Output Costing: Meaning, Definitions and Preparation of Cost Sheet. Items excluded from Cost Sheet. Contract Costing: Meaning, Features & Preparation of Contract Account (Treatment of Material & Plant), Determination of Profit / Loss on Contract- Completed Contracts & Incomplete Contracts. Numerical: Preparation of Cost Sheet and Preparation of Contract Accounts (Complete only)	8 Hours
Unit-5:	Process Costing: Meaning, Characteristics and Preparation of Process Cost Account (without process loss and with process loss), Treatment of Normal Wastage, Abnormal Loss and Abnormal Gain. Standard Costing: Meaning, Advantages and Types of Variance (Material Variance & Labour Variance only) Numerical: Standard Costing (Material or Labour Variance)	8 Hours
Text Books:	1. Jain and Narang, Cost and Management Accounting: New Delhi: Kalyani.	



Course Code: BCHGE301	Generic Elective Course - 5 B.Com (H) - Semester-III Entrepreneurship Development	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of entrepreneurship development for recognizing a business opportunity that fits the individual capacity/ expansion of an existing business.	
CO-2	Analyzing the ability to find an attractive market that can be reached economically.	
CO-3	Analyzing the basic governmental procedures required for an entrepreneurial activity and complying with them.	
CO-4	Evaluating the tools and techniques before finalization of a project.	
CO-5	Applying the ability to provide a self-analysis in the context of an entrepreneurial career	
Course Content:		
Unit-1:	Concepts of Entrepreneurship Development: Evolution of the concept of Entrepreneur, Entrepreneur Vs. Intrapreneur, Entrepreneur Vs. Entrepreneurship, Entrepreneur Vs. Manager, Attributes and Characteristics of a successful Entrepreneur,	8 Hours
Unit-2:	Creating Entrepreneurial Venture: Business Planning Process, Environmental Analysis - Search and Scanning, Identifying problems and opportunities, Defining Business Idea,	8 Hours
Unit-3:	Project Management: Technical, Financial, Marketing, Personnel and Management Feasibility, Estimating and Financing funds requirement - Schemes offered by various commercial banks and financial institutions like IDBI, ICICI, SIDBI, SFCs.	8 Hours
Unit-4:	Entrepreneur Development Programmes (EDP'S): Types, 7S Model, History of entrepreneurship development in India, Current Status of Entrepreneurship development in India.	8 Hours
Unit-5:	Entrepreneurship Development and Government: 1. Role of Central Government and State Government in promoting Entrepreneurship - Introduction to various incentives, subsidies and grants - Export Oriented Units - Fiscal and Tax concessions available	8 Hours
Text Books:	1. Dynamics of Entrepreneurship Development - Vasant Desai, New Delhi.	
Reference Books	<ol style="list-style-type: none"> 1. Entrepreneurship: New Venture Creation - David H. Holt, New Delhi. 2. Entrepreneurship - Hisrich Peters, New Delhi. 3. The Culture of Entrepreneurship - Brigitte Berger, New Delhi. 4. Project Management - K. Nagarajan, New Delhi. 5. Entrepreneurship Development - Dr. P.C.Shejwalkar , New Delhi. 6. Business Gurus Speak - S.N.Chary, New Delhi. <p>* Latest editions of all the suggested books are recommended.</p>	



Course Code: TMUGE301	Ability-Enhancement Compulsory Course-4 B.Com (H) - Semester-III English Communication - III	L-3 T-0 P-2 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding and acquiring the knowledge of grammar, rules of translation, phrases and idioms.	
CO-2	Analyzing the compound and complex sentences for proper understanding of speaking and writing good English.	
CO-3	Applying the rules of grammar to solve a comprehension and for professional writing.	
CO-4	Applying the rules of grammar and form small stories which will help in good speaking	
CO-5	Evaluate the performance and make necessary correction in English communication.	
Course Content:		
Unit-1:	English Grammar & Vocabulary: Correction of Common Errors (with recap of English Grammar with its usage in practical context.) Synthesis : Simple , complex and compound sentence Commonly used Idioms & phrases (Progressive learning whole semester)	14 Hours
Unit-2:	Speaking Skills Art of public speaking Common conversation Extempore Power Point Presentation (PPT) Skills: Nuances of presenting PPTs	10 Hours
Unit-3:	Comprehension Skills: Strategies of Reading comprehension: Four S's How to solve a Comprehension (Short unseen passage: 150-200 words)	6 Hours
Unit-4:	Professional Writing: Preparing Notice, Agenda & Minutes of the Meeting	3 Hours
Unit-5:	Value based text reading: Short story The Barber's Trade Union – Mulk Raj Anand	7 Hours
Text Books:	1. Singh R.P., An Anthology of Short stories, New Delhi: Oxford University Press.	
Reference Books	1. Allen. W, <i>Living English Structure</i> , New Delhi : Pearson Education. 2. Joseph, C.J. & Myall E.G. <i>A Comprehensive Grammar of Current English</i> , Delhi: Inter University Press. 3. Wren & Martin, <i>High School English Grammar and Composition</i> , New Delhi: S. Chand & Co. Ltd. 4. Norman Lewis, <i>Word Power Made Easy</i> , New Delhi: Goyal Publications & Distributors. 5. Chaudhary Sarla, <i>Basic Concept of Professional Communication</i> , New Delhi: Dhanpat Rai Publication. 6. Agrawal, Malti, <i>Professional Communication</i> , Meerut: KrishanaPrakashan Media (P) Ltd.	



Course Code: BCHAE301	Ability-Enhancement Compulsory Course-5 B.Com (H) - Semester-III Human Values and Professional Ethics	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the various values and ethics in Indian Perspective and know about ethical dilemmas.	
CO-2	Analyzing the various ethical dilemmas and their resolution process along with ethical theories.	
CO-3	Following the various ethical practices and procedures so as to grow the business.	
CO-4	Evaluating the impact of ethical practices on business relations and their future benefits.	
CO-5	Develop strategies to initiate such and ethical environment where code of conduct are being made and followed willingly.	
Course Content:		
Unit-1:	Values: Values: Introduction, sources of value system, Types of values, Significance of values, Indian value system, values of Indian manager, Teaching from Indian scriptures like Mahabharata, bhagwadgita, Ramayana , Quran and its applications in management.	8 Hours
Unit-2:	Business Ethics: Definition of Ethics, nature of ethics, types of ethics, Ethics and morality, Need and significance of business Ethics, code of conduct and Ethics for manager.-	8 Hours
Unit-3:	Ethical Dilemmas: Ethical Dilemmas- sources and their resolutions. Ethical decision making, Work ethics, Ethical and unethical practices in India.	8 Hours
Unit-4:	Impact of Ethics: Ethical issues related with marketing, Human resource management, Finance, Intellectual property rights. Environmental ethics.	8 Hours
Unit-5:	Understanding ethical codes recommended by various committees: SEBI; Murthy; Birla & others.	8 Hours
Text Books:	1. Masters, G. M. Introduction to Environmental Engineering and Science, New Delhi : Prentice Hall India Pvt. Ltd.	
Reference Books:	Reference Books: 1. Bryant, P. J., Biodiversity and Conservation, New Delhi: Hypertext Book 2. Tewari, Khulbe & Tewari , Textbook of Environment Studies, New Delhi: I.K. Publication 3. Dr. A. K., Environmental Chemistry, New Delhi : New Age Publishers Pvt. Ltd. 4. Odem, E. P , Fundamentals of Ecology, New Delhi : W. B. Sannders Co. *Latest editions of all the suggested books are recommended.	



Course Code: BCHCC402	Core Course -12 B.Com (H) - Semester-IV Strategic Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept, techniques, process and levels.	
CO-2	Analyzing the business environment to formulate the strategy.	
CO-3	Applying and implementing a good strategy with holistic and multi-functional perspectives.	
CO-4	Understanding concepts, techniques and tools of business continuity planning.	
CO-5	Analyzing the effectiveness of strategy at various levels of management for review and correction through managerial decisions.	
Course Content:		
Unit-1	Business Policies: Introduction, Overview of Business Policies, Importance of Business Policies, Definitions of Policy, Procedures, Process and Programmes, Types of Policies, Business Policy Statements, Corporate Culture.	8 Hours
Unit-2	Business Policy and Decision Making: Introduction, Factors Considered Before Framing Business Policies, Steps Involved in Framing Business Policies, Policy Cycle and its Stages, Implementation of Policy Change, Role of Policies in Strategic Management, Business Policy and Decision Making.	8 Hours
Unit-3	Business Continuity Plan: Introduction, Concepts of Business Continuity Plan (BCP), Relevance and Importance of BCP, Steps in Business Continuity Plan, Business Impact Areas, BCP and its Influence on Strategic Management, BCP and its Influence on Policy Making, Contingency Planning.	8 Hours
Unit-4	Introduction to Strategies: Introduction, Fundamentals of Strategy, Conceptual Evolution of Strategy, Scope and Importance of Strategies, Purpose of Business, Difference between Goals and Objectives of Business, Strategic Intent through Vision and Mission Statements, Core Competencies of Business.	8 Hours
Unit-5	Strategic Management: Introduction, Strategic Management, Need, scope, key features and importance of strategic management, Role of Strategists in Decision Making, strategists at various management levels, Types of Strategies, Limitations of Strategic Management.	8 Hours
Text Books:	1. G. V. Satya Sekhar, The Art of Competition by Business Policy and Strategic Management , New Delhi: K. International Pvt Ltd.	
Reference Books:	1. Srinivasan, Strategic Management , New Delhi: PHI. 2. Thompson and Strickland, Strategic Management Concept and Cases, New Delhi: McGraw Hill. 3. McCarthy et. Al , Business Policy and Strategy, New Delhi: McGraw Hill. 4. P K Mishra & Sukul Lomash, Business Policy and Strategic Management , New Delhi: Vikas Publishing * Latest edition of all books is recommended.	



Course Code: BCHGE401	Generic Elective Course – 7 B.Com (H) - Semester-IV Material and Production Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of production and material management, maintenance methods of manufacturing functions, location and plant layout.	
CO-2	Analyzing the facilities and location layout in different organizational contexts.	
CO-3	Understanding methods of statistical quality control to solve various problems faced during business operations.	
CO-4	Understanding and analyzing existing store management and purchase policy of and organization.	
CO-5	Understanding and analyzing policy of material and store management system so as to get the maximum out of it.	
Course Content:		
Unit-1:	Introduction: Nature of Production – Production as a system, organizational function – Decision making in production–Characteristics of modern production and operations functions organization of production function – Recent trends in Production and Operation function-Methods of Manufacturing – Intermittent, Continuous, Flexible Manufacturing systems – Comparison of various manufacturing system – Characteristics of Modern Manufacturing –Operations in the Service sector- Manufacturing Vs Service operations	8 Hours
Unit-2:	Facilities Location and Layout: Introduction to plant location – Location need analysis – Factors affecting plant Location decision – Comparison of site location area – Introduction to Plant layout –Essentials of good plant Layout – Types of Layout – Process, Product, Fixed Position, Group and Cell Layout.	8 Hours
Unit-3:	Materials Handling System and Design of Work System: Introduction -Elements of Material Handling System – Principles of Material Handling System, Unit Load Concept – Selection of Material Handling System – Types of Material Handling Equipment – Work study Method study and Work Measurement Numerical Problems	8 Hours
Unit-4:	Maintenance Management and Statistical Quality Control: Introduction – Areas of Maintenance – Types of Maintenances – Planning and scheduling of Maintenance – Control of Maintenance – Introduction to SQC – Inspection and Quality Control – Statistical Quality Control – Types of Control Charts for Variables and Attributes – Numerical Problems	8 Hours
Unit-5:	Purchase and Stores Management: Objectives, Functions, Purchasing cycle and Purchase Policies – Vendor rating – Vendor Rating Methods – Numerical Problems in Vendor Rating – Introduction to stores management – Stores Location – Stores Layout – Stock Verification and Documents pertaining to purchase and stores management.	8 Hours



<u>Text Books:</u>	1. Aswathappa K., K.Shridhara Bhat ., “Production and Operations, Management”, New Delhi ; Himalaya Publishing House.	
<u>Reference Books:</u>	1. Paneerselvam R., “Production and Operations Management”, New Delhi; PHI Learning Private limited. 2. Saravana Vel P., “Production and Operations Management”, New Delhi: Margam publishers.	
* Latest editions of all the suggested books are recommended.		




Course Code: TMUGE401	Ability-Enhancement Compulsory Course-6 B.Com (H)- Semester-IV English Communication – IV	L-3 T-0 P-2 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Acquiring the knowledge of grammar, rules of translation, phrases and idioms.	
CO-2	Analyzing the compound and complex sentences for effective speaking and good English writing.	
CO-3	Applying the rules of grammar to solve a comprehension problems and professional writing.	
CO-4	Applying the rules of grammar for writing small stories.	
CO-5	Participating in mock interview conducting in class and working on communication and writing skills.	
Course Content:		
Unit-1:	Vocabulary & Grammar Homophones and Homonyms Correction of Common Errors (with recap of English Grammar with its usage in practical context.) Transformation of sentences	12Hours
Unit-2:	Essence of Effective listening & speaking Listening short conversation/ recording (TED talks / Speeches by eminent personalities) <i>Critical Review of these abovementioned</i> Impromptu	5 Hours
Unit-3:	Professional Writing: Proposal: Significance, Types, Structure & AIDA Report Writing: Significance, Types, Structure & Steps towards Report writing	8 Hours
Unit-4:	Job Oriented Skills: Cover Letter Preparing Resume and Curriculum-Vitae Interview: Types of Interview, Tips for preparing for Interview and Mock Interview Corporate Expectation & Professional ethics: Skills expected in corporate world.	10 Hours
Unit-5:	Value based text reading: Short story A Bookish Topic – R.K. Narayan	5 Hours
Text Books:	1. Singh R.P., An Anthology of Short stories, New Delhi: Oxford University Press.	
Reference Books:	1. Raman Meenakshi & Sharma Sangeeta, Technical Communication-Principles & Practice, New Delhi: Oxford For Undergraduate University Press. 2. Mohan K. & Sharma R.C., Business Correspondence of Report Writing, New Delhi: McGraw Hill. 3. Chaudhary Sarla, Basic Concept of Professional Communication, New Delhi: Dhanpat Rai Publication. 4. Kumar Sanjay & Pushplata, Communication Skills, New Delhi: Oxford University Press. 5. Agrawal Malti, Professional Communication, Meerut, KrishanaPrakashan Media (P) Ltd.	
Methodology:		
1	The content will be conveyed through Real life situations, Pair Conversation, Group Talk and Class Discussion.	



New syllabus

Course Code: BCHSE401	Skill-Enhancement Course -6 B.Com (H) Semester-IV Computerized Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of computer accounting, its advantages and process.	
CO-2	Applying the process of computer accounting, by putting grouping, coding and maintaining the files in computer.	
CO-3	Applying the function of Tally ERP: 9.1 and preparing the accounting report.	
CO-4	Evaluating the financial transaction and recording prepared by computer software for preparing the final statement.	
CO-5	Develop the balance sheet and profitability statement with the help of computer software.	
Course Content:		
Unit-1:	Accounting packages: Computerized Accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation	8 Hours
Unit-2:	Computerized accounting: computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts. Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.	8 Hours
Unit-3:	Tally ERP 9.1: Introduction of tally – starting tally – gateway to tally and exit from tally – company creation in tally, saving the Company profile. Alteration/deletion of company - selection of company; account groups and ledgers.	8 Hours
Unit-4:	Creation of Company – Journal entry, Ledger – vouchers.	8 Hours
Unit-5:	Tally – Preparation of Final Accounts.	8 Hours
Text Books:	1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications	
Reference Books:	1. K Mohankumar&Rajkumar,Vijay Computer Applications in Business:NewDelhi:Nicole Imprints (P). 2. Srinivasa S.V.Vallabhan, Computer Application in business – Sultan chand and sons. 3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication. 4. K Mohankuma&Rajkumar,VijayComputer Applications in Business:NewDelhi:Nicole Imprints (P). *Latest editions of all the suggested books are recommended.	



Course Code: BCHDSE505	Discipline Specific Elective Course-2 Specialization- Taxation B.Com(H)- Semester-V Personal Investment and Tax Planning		L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :		
CO-1	Understanding the various income tax provisions, principles and objectives of tax-planning, tax-planning through investments, and tools and techniques of personal tax management.		
CO-2	Understanding the Indian income tax system and its impact on personal financial planning decision-making.		
CO-3	Evaluating personal financial planning decisions and strategies in light of tax laws and policies.		
CO-4	Evaluating, quantifying the economic effect of, and recommending specific tax saving techniques.		
CO-5	Developing tax planning strategies and techniques for personal financial planning clients.		
Course Content:			
Unit-1:	Tax planning: Need for Tax planning- Principles and Objectives of Tax Planning-Obligation of parties to tax planning-Tax Planning, Tax Avoidance & Tax Evasion-Legal thinking on Tax planning-Tax avoidance & Tax Evasion-Personal Tax Planning-Scope of personal tax planning		8 Hours
Unit-2:	Tax planning with reference to Residential status: Tax Planning through exempted incomes-Tax Planning through permissible deductions-Tax planning with reference to clubbing provisions-tax Planning through set off and carry forward to losses.		8 Hours
Unit-3:	Tax Planning for different heads of Income: Tax planning measures relating to income from salary-Income from House property-income from business or profession-income in the form of capital gains and income from other sources		8 Hours
Unit-4:	Tax planning Through Investments: Tax Planning through various tax saving investments avenues available for individuals like Mutual Funds Unit Linked Insurance Plan, Bonds, Equity Linked saving Schemes, Post Office Saving Schemes and Others.		8 Hours
Unit-5:	Personal Tax Management: Assessment of Individuals, Assessment Procedure, Advance payment of Tax, Tax Deductions or collection source, Appeals and Revision, personal Tax Planning, with reference to wealth tax and gift tax.		8 Hours
Text Books:	1. Singhania V. K.: Direct Taxes: Law and Practice :New Delhi: Taxmann Publication.		
Reference Books:	1. Datey V. S. : Indirect Taxes: Law and Practice: New Delhi :Taxmann Publication. 2. Gaur and Narang: Income Tax Wealth Tax and tax Planning: New Delhi: Kalyani Publishers. 3. Lal B. B. : Direct Taxes: Income Tax Wealth Tax and Tax Planning: New Delhi: Pearson Education		
* Latest editions of all the suggested books are recommended.			



Course Code: BCHCC601	Core Course - 14 B.com(H) - Semester-VI Advance Management Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of advance management accounting, its various tools and technique.	
CO-2	Applying current management accounting techniques and practices in the organizational context.	
CO-3	Appraise and analyze management accounting control systems design and implementation in organizations.	
CO-4	Evaluating the effectiveness of alternative management accounting techniques and applying them to organizational cost management practices.	
CO-5	Analyzing various cost related issues and help organization to achieve cost leadership with the help of proper cost management techniques.	
Course Content:		
Unit-1:	Introduction: Limitation of financial Accounting, Employment of Management Accounting, Definition & Scope, Role of Management Accountant Controller functions Managerial Services Management Information system.	8 Hours
Unit-2:	Business Budgets Budgetary Control Capital Budgets: Objectives, Advantages, Limitations and Essentials of Budgets and Budgetary control organization of budgetary control, Classification of budgets, Flexible Budgets, Fundamentals of Capital budgeting Preparation of capital Budget.	8 Hours
Unit-3:	Working Capital: Importance of working capital estimation surplus character of investment, Fund flow statement, Concept funds, concept of flows, preparation of fund flow statement uses and limitations, Cash flow statement, Concept of cash and notional construction of cash flow statement.	8 Hours
Unit-4:	Marginal Costing & Break Even Analysis: Concept of Marginal Costing, Variable and absorption costing, Benefits & Limitations of cost, Volume & Profit analysis, Break Even point, Margin of safety, Make or buy decision	8 Hours
Unit-5:	Standard Costing & Variance Analysis: Standard Costing & Historical Costing, Establishment of cost standards, Steps involved in Standard costing, Variance analysis, Material Variance, Material Price variance, Material usage variance, Material mix variance, labour Variance, Idle Time variance, Over head variance	8 Hours
Text Books:	1. Charles t. Horn Gaxy, L Sundem; Introduction to Management Accounting: New Delhi: Prentice Hall.	
Reference Books:	1. Vinayakam N; Tools & Technique Management Account: New Delhi: Himalayan Publishing House. 2. Gupta S.P.; Management Accounting: Agra: Sahitya Bhawan Publication. 3. Goyal Rajiv; Management Accounting: New Delhi: International Book House Pvt Ltd.* Latest editions of all the suggested books are recommended.	



Course Code: BCHDSE603	<p align="center">Discipline Specific Elective Course-6 Specialization- Accounting & Finance B.Com (H) - Semester-VI Working Capital Management</p>	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts and theory of working capital, its various components and sources to finance working capital.	
CO-2	Analyzing the need of working capital in a business as per the operation and nature of that business.	
CO-3	Applying the tools to manage the working capital and its various components.	
CO-4	Evaluate the internal sources to finance the working capital by retaining an appropriate amount of profit.	
CO-5	Analyzing the capital structure and allow the optimum capital available in the firm through cash management etc.	
Course Content:		
Unit-1:	Financing for Working Capital: Working capital management Determination of level of current assets. Sources for financing working capital. Bank finance for working capital. Working capital financing: Short term financing of working capital, long term financing of working capital.	8 Hours
Unit-2:	Cash and Receivables Management: Cash Management – Forecasting cash flows – Cash budgets, long-term cash forecasting, monitoring collections and receivables, optimal cash balances – Baumol model, Miller-orr model, stone model. Strategies for managing surplus fund. Receivables Management.	8 Hours
Unit-3:	Inventory Management: Inventory Management: Determinations of inventory control levels, ordering, reordering, danger level. EOQ model. Pricing of raw material. Monitoring and control of inventories, ABC Analysis.	8 Hours
Unit-4:	Capital Structure of Firm: Capital structure decisions – capital structure & market value of a firm. Theories and approaches of capital structure (with numerical), Capital structure policy.	8 Hours
Unit-5:	Dividend Policy: Dividend policy – Theories of dividend policy: relevance and irrelevancedividend decision. Walter's & Gordon's model, Modigliani & Miller approach. Economic Value Added (EVA) – concept, components of EVA. Market Value Added (MVA)- concepts and components.	8 Hours
Text Books:	1. Pandey I. M. :Financial Management:NewDelhi;Vikas Publications.	
Reference Books:	1. Van Horne: Financial Management and Policy: new Delhi: Pearson Education. 2. Knott G.: Financial Management: New Delhi: Macmillan International. 3. Khan and Jain: Financial Management: New Delhi: McGraw Hill. 4. Prasanna Chandra: Fundamentals of Financial Management :New Delhi: MH 5. Rustagi R.P.: Financial Management: New Delhi: Taxmann. * Latest editions of all the suggested books are recommended.	




Course Code: BCHDSE604	Discipline Specific Elective Course-4 Specialization - Taxation B.Com(H) - Semester-VI Corporate Tax Planning	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Distinguishing between various tax planning concepts and understand the procedure of assessment of corporate assesses.	
CO-2	Understanding tax planning with reference to business restructuring.	
CO-3	Developing strategies for tax planning in respect of a new business, understand the specific tax issues for restructuring, and comprehend the Income Tax provisions relevant for financial management decisions.	
CO-4	Analyzing the tax factors relevant for managerial decisions and developing pay packages for employees with tax deduction planning system.	
CO-5	Evaluating different types of incomes and their taxability and expenses and their deductibility.	
Course Content:		
Unit-1:	Introduction to Corporate Tax: Tax benefits of corporate undertaking deductions and exemptions forms, Returns & records for corporate tax management.	8 Hours
Unit-2:	Corporate Taxation: Computation of income from business Depreciation-MAT, dividend Distribution Tax-Tax on Income distributed to unit holders-Tax incentives to the exporters.	8 Hours
Unit-3:	Corporate tax Planning and Management Decisions: Tax Planning for new business-Capital Structure Decisions-Dividend Distribution Decision, Own or Lease, Make or buy decision, Shut down or continue decision, repair or Replace, Sale of Asset used for scientific research.	8 Hours
Unit-4:	Tax Issues Relating to Business Restructuring: Amalgamation-Demerger.	8 Hours
Unit-5:	Tax Payments: E-TDS, TCS, Advance Payment of Taxes-E Filing of taxes-procedure for e filing-interest payable by Assesses/Government-Appeals to high court/Supreme Court-Settlement Commission	8 Hours
Text Books:	1. Singhanian V K and Singhanian Monica: Corporate Tax Planning and Business Tax Procedure :New Delhi:Taxmann Publication Ltd.	
Reference Books:	1. Singhanian V. K. and Singhanian Kapil: Direct Tax Laws and Practice:NewDelhi:Taxmann Publication Ltd. 2. Mehrotra, H. C.& Goyal S P:Income Tax Law and Accounts:Agra: Sahitya Bhawan Publication. 3. Sally Jones and Shelly Rhodes Principal of Taxation for Business and Investment Planning: New Delhi: Mc Graw Hill. * Latest editions of all the suggested books are recommended.	



Course Code: BCHDSE605	Discipline Specific Elective Course-5 Specialization - Taxation B.Com(H) - Semester-VI Direct and Indirect Tax Administration	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the various provisions of Income Tax Act 1961.	
CO-2	Understanding and applying various technical terms related to direct and indirect taxation.	
CO-3	Understanding the types of assessment, important Provisions under Assessment, Various types of Income Tax Returns and Income Tax Forms.	
CO-4	Comparing and contrasting direct tax and indirect tax and analyze their applicability in the corporate world.	
CO-5	Filing the returns for a particular assessment year.	
Course Content:		
Unit-1:	Income tax Act 1961: Basic Concepts, Assessment Year, Previous Year, Types of Assesses, Income and Receipts, Reforms in Direct Tax, Tonnage Tax, Securities Transaction Tax, Commodities Transaction Tax, Direct Tax Code.	8 Hours
Unit-2:	Income Tax Authorities: CBDT, Director General, Commissioners and Powers of Authorities, Search & Seizure, Power to call for Information, Power of Survey, Powers regarding discovery of Information. Types of Penalties, Various Procedure for Imposing Penalties.	8 Hours
Unit-3:	Assessment: Best Judgment Assessment, Self Assessment, Reassessment, Precautionary Assessment, Regular Assessment, Important Provisions under Assessment, Various types of Income Tax Returns and Income Tax Forms, E Filing, Appeals and revision, Refund, Settlement Commission.	8 Hours
Unit-4:	Constitutional Provision: CBEC (Central Board of Excise & Customs) Organisation of Central Excise and Customs departments, Hierarchy powers of commissioners, Deputy commissioners, Superintendent and Inspectors, Demand and Refund/Rebate of Central Excise Duty, Adjudication Procedure in Central Excise, Search, Seizure Arrest and Confiscation of goods under the customs act, Advance Ruling Authorities & Application, Procedure Formalities for scrutiny of application, Powers of Authorities.	8 Hours
Unit-5:	Settlement:	8 Hours
Text Books:	1. Singhanian V K and Singhanian Monica: Corporate Tax Planning and Business Tax Procedure :New Delhi:Taxmann Publication Ltd.	
Reference Books:	1. Singhanian V. K. and Singhanian Kapil: Direct Tax Laws and Practice:NewDelhi:Taxmann Publication Ltd. 2. Mehrotra, H. C.& Goyal S P:Income. Tax Law and Accounts:Agra: Sahitya Bhawan Publication. 3. Sally Jones and Shelly Rhodes Principal of Taxation for Business and Investment Planning:NewDelhi:Mc Graw Hill. * Latest editions of all the suggested books are recommended.	



Course Code: BCHVV651	Viva – Voce – 2 B.Com (H) - Semester-VI Financial Statement Analysis Report Evaluation (Based on Field Work)	L-5 T-0 P-0 C-5
Course Outcomes:	At the end of this course students should be able to: 1. Able to know the meaning, objectives, and principles of financial analysis. 2. Knowledge about preparing financial statements. 3. Develop the knowledge about the analysis procedure.	
Guidelines:	1. At the end of fifth semester examination, every student will prepare the report based on field work. The guidelines of report will be provided in the starting of sixth semester classes. 2. During the course of training, the college will assign a problem/project to the student. The student, after the completion of analysis will submit a report to the College/Institute, which will be the part of sixth semester examination. 3. The report will be evaluated by internal and external examiner. It will carry total of 100 marks divided into written report of 50 marks by external examiner and presentation of 50 marks in front of a panel of at least three faculty members appointed by Director/ Principal of the college. 4. The external marks will be awarded by the external examiner who will be appointed by the examination division.	

Format for Report		
1.	Cover / Title Page	1 page
<p>Report (Topic/Department/Area)</p> <p>At</p> <p>(Name of the Organization/Company)</p> <p>In partial fulfillment for the award of the degree of.....</p> <div style="text-align: center;">  </div>		

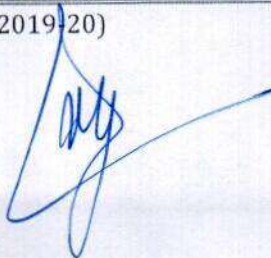



New Syllabus

Course Code: BCHCC302	Core Course – 8 B.Com (H) - Semester-III Auditing	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept of auditing, its type, standards and process.	
CO-2	Analyzing the importance of internal and external audit with regard to the specific type of business.	
CO-3	Applying the process of company audit follow the preparation of audit programme.	
CO-4	Applying various methods involved in finding out the associated risk with the project and various issued related to project control.	
CO-5	Applying the procedure of appointing and removal of company auditor.	
CO-6	Evaluating the various audit standards and ensure their applicability during conduction of audit.	
Course Content:		
Unit-1:	Introduction: Auditing – Meaning & definition, objectives, features, origin & evolution, basic principles, techniques, advantages scope, limitations and classification. Difference between Accountancy & auditing and Auditing & investigation. Internal Control, Internal Check, Internal Audit, Internal control and auditor. Concept of true and fair view and concept of auditor's independence.	8 Hours
Unit-2:	Procedure of Auditing: Audit Process – Preparation before the commencement of audit, Audit plan, Audit program, Audit file, Audit Note book, Audit working papers. Audit procedure – Tick marks, Routine checking, Test checking, Audit in depth and Overall checking, Voucher, Vouching, Verification and Valuation of Assets and Liabilities. Difference between vouching and verification. Concept of audit evidence.	8 Hours
Unit-3:	Company Audit: Company Auditor – Qualifications & disqualifications, Ceiling limit, Appointment, Removal, Remuneration, Rights & Duties, Legal status of auditor, Classes of auditor. Audit Report - Contents and types, Audit Committee & Auditor's certificates. Liabilities of an auditor.	8 Hours
Unit-4:	Meaning and significance of Cost audit, Tax audit, Management audit, Audit in Electronic Data Processing (EDP) Environment and Social audit. Special points in audit of different types of undertakings. (Educational institutions, Hotels, Clubs, Hospitals, Hire-purchase and leasing companies).	8 Hours
Unit-5:	Elementary knowledge of Auditing and Assurance Standards. Standard-Setting process, Auditing and Assurance Standards Board in India. Overview of some leading cases : Case-1. Kingston Cotton Mills Co. Ltd., Case-2. London Oil Storage Vs. Seer Hasluck and Co. 1904, Case-3. Newton Vs. Birmingham Small Arms Co., 1906	8 Hours
Text Books:	1. Tandon, B. N. S. Sudharshanam and S. Sudharabahu: A Handbook of Practical Auditing: New Delhi: S. Chand and Co. Ltd.	



<p><u>Reference Books</u></p>	<ol style="list-style-type: none"> 1. Institute of Chartered Accountants of India: Auditing and Assurance Standards: New Delhi: ICAI. 2. Gupta, Kamal & Arora, Ashok, "Fundamentals of Auditing: New Delhi: McGraw Hill publishing Co. Ltd. 3. Ghatalia, S. V: Practical Auditing: New Delhi: Allied Publishers Private Ltd. 4. Basu, S. K.: Auditing-Principles and Techniques: New Delhi: Pearson Education. 5. Jha, Aruna,: A Student's Guide to Auditing: New Delhi: Taxmann. 	
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**Semester III
AUDITING**

Course Code: BCH303

L- 4, T-0, P-0 C-4

Objective: The basic objective of this course is to provide the knowledge of auditing to the students.

Unit-wise Course Contents:

1. **Introduction:** Meaning, objects, basic principles and techniques. Classification of Audit. **Audit Planning**. Internal Control - internal check and internal audit.
(8 Hours)
2. **Procedure of Auditing:** Audit Procedure - vouching and verification of assets & liabilities.
(8 Hours)
3. **Company Auditor:** Audit of Limited Companies: Company Auditor: qualifications and disqualifications, appointment, removal, remuneration, rights, duties and **liabilities**. Audit Committee Auditor's Report: contents and types. Auditor's certificates
(8 Hours)
4. **Areas of Audit:** Special areas of audit: **special features of cost audit**. Tax audit and management audit. Recent trends in auditing: Basic considerations of audit in Electronic Data Processing (EDP) Environment.
(8 Hours)
5. **Auditing Standards:** Relevant Auditing and Assurance Standards (AASs). Relevant Case Studies/Problems.
(8 Hours)

Text Books

1. Jha, Aruna, "A Student's Guide to Auditing ", Taxmann.
2. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu, "A Handbook of Practical **INVESTING**", S. Chand and Co. Ltd., New Delhi.
3. Pagare, Dinkar, "Principles and Practice of Auditing", Sultan Chand and Sons, New Delhi.

Reference Books

1. Institute of Chartered Accountants of India, "Auditing and Assurance Standards", ICAI, New Delhi.
2. Gupta Kamal & Ashok Arora, "Fundamentals of Auditing, " Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
3. Ghatalia, S.V., "Practical Auditing," Allied Publishers Private Ltd., New Delhi. * Latest

editions of all the suggested books are recommended.

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Course Code: BCHCC401	Core Course - 11 B.Com (H) - Semester-IV Financial Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concept of Financial Management, it's objectives.	
CO-2	Understanding the role, functions and process of financial management; structure and functions of financial markets; various financial instruments and financial intermediaries.	
CO-3	Understanding the Indian Financial System and recognizing the need of financial planning.	
CO-4	Applying the structure and functions of financial markets, various financial instruments and financial intermediaries.	
CO-5	Analyzing the impact of short term and long term financial decisions of an organization and the various tools used for such decisions.	
CO-6	Making various capital budgeting decisions through various techniques of project appraisal.	
Course Content:		
Unit-1:	Introduction to Financial Management: Finance: Meaning, Types –Public Finance, Corporate Finance & Personal Finance; Features of Finance; Aims of Finance Function; Organization structure of finance; Financial Management: Meaning, Definition, Scope, Objective and Importance ; Role of a Financial Manager; Financial Planning: Steps in Financial Planning and Principles of a Sound Financial Planning.	8 Hours
Unit-2:	Time Value of Money: Time Value of Money: Meaning, Definition and Need; Future Value: Single Flow, Uneven Flow & Annuity; Present Value: Single Flow, Uneven Flow & Annuity; Doubling of Period; Valuation: Concept of Valuation; Valuation of Bonds & Debentures, Preference Shares and Equity Shares. <i>Numerical: Time value of Money (Future Value and Present Value) and Valuation of Bond and Debentures.</i>	8 Hours
Unit-3:	Financing Decision: Capital structure: Meaning, Definition, Objective, Forms, Factors influencing Capital Structure; Theories of Capital Structure: Net Income Approach, Net Operating Income Approach and Modigliani & Miller Approach, Optimum Capital Structure; Cost of Capital: Meaning, Definition, Importance and Computation(K_e , K_d , K_p and K_o after tax and before tax); Leverages: Meaning, Definition and Types of Leverages. <i>Numerical: Capital structure (NI & NOI), Cost of Capital (K_e, K_d, K_p & K_o)</i>	8 Hours
Unit-4:	Investment Decision: Capital Budgeting: Meaning, Definition, Features, Significance and Factors; Techniques: Payback Period (PBP), Accounting Rate of Return (ARR), Net Present Value (NPV), Internal Rate of Return (IRR) and Profitability Index. <i>Numerical: Pay Back Period, NPV and IRR.</i>	8 Hours
Unit-5:	Dividend Decision: Dividend: Meaning, Definition, Determinants of Dividend Policy, Types of Dividends and Models (Walter, Gordon and MM)	8 Hours



<u>Text Books:</u>	1. Pandey I.M., Financial Management: New Delhi: Vikas Publications.	
<u>Reference Books:</u>	<ol style="list-style-type: none"> 1. Rustagi, R.P. Financial Management: Theory, Concepts and Problems, New Delhi : Galgotia Publishing Company. 2. Chandra Prasanna, Fundamentals of Financial Management, New Delhi: McGraw Hill. 3. Khan & Jain, Financial Management: New Delhi: Tata McGraw-Hill. 4. Reddy G. Sudarsana, Financial Management Principles & Practice, New Delhi : Himalaya Publishing House. 5. Van Horne, Financial Management and Policy, New Delhi, Pearson Education. <p>* Latest edition of all books is recommended.</p>	



Semester IV
FINANCIAL MANAGEMENT

Course Code: BCH401

L- 4, T-O, P-0, C-4

Objective: The basic objective of this course is to provide fundamental knowledge of financial management.

Unit-wise Course Contents:

1. **Overview of Financial Management:** Meaning and Scope, Profit maximization Vs Wealth maximization, and Time value of Money. (8 Hours)
2. **Investment Decision:** Importance, Techniques of Capital Budgeting and their application. (8 Hours)
3. **Cost of Different Sources** of Raising Capital, Weighted average cost of capital. (8 Hours)
4. **Capital Structure Theories:** Approaches of capital structure, Determinants of Dividend policy and dividend models- Walter, Gordon and MM. (8 Hours)
5. **Working Capital:** Meaning, Need, Determinants, Estimation of working capital needs, Management of Inventory, Receivable and Cash Management. (8 Hours)

Text Books

1. Pandey I. M., *Financial Management*, Vikas Publications 2004.
2. Khan & Jain, *Financial Management*, Tata McGraw-Hill, 2007.
3. Chandra Prasanna, *Fundamentals of Financial Management* (TMH), 2007.

Reference Books

1. Smith K.V., *Management of Working Capital*, West Pub. co
2. Agarwal J.D., *Working Capital Management*, Indian Institute of Finance.

* Latest editions of all the suggested books are recommended.

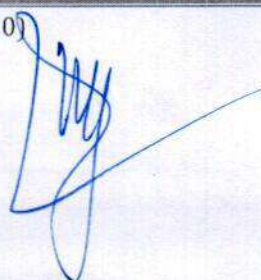
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Course Code: BCHSE402	Skill-Enhancement Course -7 B.Com (H) Semester-IV Operation Research		L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :		
CO1.	Understanding about the concept of operation research, various techniques and theories.		
CO2.	Analyzing the mathematical formulation in solving the various operation related issues.		
CO3.	Applying the linear programming and transportation technique to optimize rather minimize the cost of transportation.		
CO4.	Applying the technique of job sequencing to streamline the operation within the organization and get maximum results.		
CO5.	Understanding the significance of game theory and find its role in strategy formulation in the organization.		
CO6.	Developing strategies for the operation management in the organization and help management to get optimum results out of limited resources.		
Course Content:			
Unit-1:	Linear Programming Problem: Nature and scope of Operation Research, Formulation and testing OR models. Mathematical formulations of LP Models for product-mix problems, graphical and simplex method.		8 Hours
Unit-2:	Transportation Problems: Initial basic feasible solution of transportation problem using North-West Corner Rule, Least Cost Method, Column Minima Method, Row Minima Method and Vogel's Approximation Method, Testing optimality using MODI Method, Unbalanced problems and degeneracy, Solution of problems with the 'maximization' objective.		8 Hours
Unit-3:	Assignment Problems: Assignment Problem using Hungarian Method, Solution of unbalanced Assignment Problem, Problems of Assignment with maximization objective.		8 Hours
Unit-4:	Theory of Games: Two person zero - sum games, Games of pure strategies and of mixed strategies, Rule of dominance, Graphical solution to games.		8 Hours
Unit-5:	Job Sequence: Johnsons Algorithm for n Jobs and Two machines, n-Jobs and three machines, Two Jobs and m-Machines, n-Job and m-Machines.		8 Hours
Text Books:	1. Kothari, Quantitative Techniques, Vikas Publications		
Reference Books:	1. Akhilesh K. B. & Subramanyam Bala S., <i>Quantitative Techniques</i> , Vikas Publications 2. Taha Hamdy, <i>Operations Research an Introduction</i> , Prentice-Hall, 7th edition, 1996. 3. Sharma J.K., <i>Operations Research</i> , Pearson. 4. Vohra, <i>Quantitative Techniques in Management</i> , Tata		



	<p>McGraw-Hill.</p> <p>5. Peter C. Bell, Management Science/ Operations Research, Vikas Publications.</p> <p>* Latest editions of all the suggested books are recommended.</p>	
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OPERATIONS RESEARCH

Course Code: BCH403

L- 3, T-2, P-0 C-4

Objective: The basic objective of this course is to provide fundamental knowledge about operations research.

Unit-wise Course Contents:

1. **Introduction:** Nature: Definition, Scope, Nature & Characteristics, Methodology, Models in OR; OR & managerial Decision making, OR techniques.
(8 Hours)
2. **Linear Programming:** Introduction, mathematical formulation, graphical method and simplex method of solving LPP.
(8 Hours)
3. **Transportation:** Initial basic feasible solution methods optimality test- stepping stone, MODI method, Degeneracy and maximization case. Assignment Problems - Hungarian method.
(8 Hours)
4. **Job Sequence:** Introduction, Johnsons rule for n jobs through two machines, n jobs through three machines, 2 jobs with K machines.
(8 Hours)
5. **Game Theory:** Characteristics, Two person Zero sum game, pure and mixed strategy, Dominance and graphical method of solving game.
(8 Hours)

Text Books

1. Vohra, *Quantitative Techniques in Management*, Tata McGraw-Hill, 2003.
2. Peter C. Bell, *Management Science/ Operations Research*, Vikas Publications.
3. Kothari, *Quantitative Techniques*, Vikas Publications, 1996.

Reference Books

1. Akhilesh K. B. & Subramanyam Bala S., *Quantitative Techniques*, Vikas Publications
2. Taha Hamdy, *Operations Research an Introduction*, Prentice-Hall, 7th edition, 1996.
3. Sharma J.K., *Operations Research*, Pearson.

* Latest editions of all the suggested books are recommended

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Course Code: BCHCC501	Core Course - 13 B.Com (H) - Semester-V Management Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the concepts of management accounting as a separate branch of accounting, various tools and technique.	
CO-2	Analyzing the various information to be circulated to the top management for taking managerial decisions.	
CO-3	Applying the tools and techniques to make information worth helping to the management to take decisions.	
CO-4	Evaluating and compare the past and present performance of the organization and provide relevant information to the management.	
CO-5	Analyzing various cost related issues and help organization to achieve cost leadership with the help of proper cost management techniques.	
CO-6	Developing strategies for make or buy, shutdown or continue the business related activity in the light of information provided.	
Course Content:		
Unit-1:	Introduction to Management Accounting: Meaning and concept of management accounting, nature, scope, objectives and limitations of Management Accounting. Distinction between Management accounting, Financial accounting and Cost accounting. Tools and techniques of Management accounting.,	8 Hours
Unit-2:	Financial Analysis : Meaning, objectives and limitations, Techniques of Financial Analysis - Comparative analysis, Common size statement, Trend analysis.	8 Hours
Unit-3:	Ratio analysis: Meaning and importance of Ratio analysis, Profitability ratios- Gross profit & Net Profit Ratios, Activity ratios-Stock, Debtors, Creditors & Capital turnover ratio, Liquidity ratios-Current and Quick Ratio, Solvency ratios –Debt equity ratio, Capital gearing ratio & interest coverage ratio.	8 Hours
Unit-4:	Cash Flow Analysis: Meaning of cash flow statement, Difference between funds flow and cash flow statement, Utility of Cash Flow statement, Limitations of Cash Flow statement, Presentation of format of cash flow statement as per AS-3.(Format only, No numerical)	8 Hours
Unit-5:	Cost- Volume- Profit Analysis: Meaning of Marginal Costing, Fixed and variable elements of cost. Concept of contribution, Cost-Volume-Profit Analysis, Profit-volume-Ratio (P/V Ratio) and Break-even analysis, Margin of Safety, Importance of CVP, P/V and Break even analysis.	8 Hours
Text Books:	1. M.N. Arora, A Text book of Cost & Management Accounting, New Delhi : Vikas Publishing House.	
Reference Books:	1. Bhattacharyya S.K. & Dearden J., Accounting for Management, New Delhi : Vikas Publication.	



	<ol style="list-style-type: none"> 2. Kishore Ravi M., Advanced Management Accounting, New Delhi : Taxmann. 3. Khan & Jain, Management Accounting, New Delhi : McGraw-Hill. 4. Agarwal B.K., Agarwal Rajeev, Cost and Management Accounting, New Delhi : Nirupam Sahitya Sadan. 5. Pandey, I.M., Management Accounting, New Delhi : Vikas Publication. <p>* Latest editions of all the suggested books are recommended.</p>	
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Semester V
MANAGEMENT ACCOUNTING

Course Code: BCH 502

L- 4, T-0, P-0, C-4

Objective: The basic objective of this course is to provide fundamental knowledge about management accounting.

Unit-wise Course Contents:

1. **Introduction to Management Accounting:** meaning, nature, scope, advantages and limitations. Relationship of Management Accounting with other disciplines. Difference between cost accounting and managerial accounting.
(8 Hours)
2. **Marginal Costing:** Concept, Difference between absorption costing and managerial costing, Advantages and limitations of marginal costing, Break Even Point P/V ratio, CVP analysis.
(8 Hours)
3. **Financial Analysis:** Meaning, objectives and limitations, Techniques of Financial Analysis (Comparative analysis, Common size statement, Trend analysis).
(8 Hours)
4. **Concept of Standard Costing:** Standard cost and estimated costs. Advantages and limitations of standard costing. Calculation of Material variance, Labor variance and Overhead variance.
(8 Hours)
5. **Responsibility Accounting:** Concept of Responsibility accounting and Types of Responsibility Center
(8 Hours)

Text Books

1. Horngren et al, *Introduction to Management Accounting*, Pearson, 2002.
2. Khan & Jain, *Management Accounting*, Tata McGraw-Hill, 2006.
3. Pandey I.M., *Management Accounting*, Vikas Publications, 2004.

Reference Books

1. Bhattacharyya S.K. & Dearden J., *Accounting for Management*, Vikas Publications, 1987.
2. Kishor Ravi M., *Advanced Management Accounting*, Taxmann.

* Latest editions of all the suggested books are recommended.



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Course Code: BCHDSE501	Discipline Specific Elective Course-1 Specialization- Accounting & Finance B.Com (H) - Semester-V Indian Financial System	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the role and significance of Indian Financial System, its working and scope.	
CO-2	Analyzing the management and control of commercial banks and role of RBI in their smooth functioning.	
CO-3	Evaluating the role and contributing of mutual fund industry in the development of financial market.	
CO-4	Analyzing the working of non-banking financial companies and their contributing in growth of Indian financial market.	
CO-5	Analyzing the contribution of various financial services provided in Indian financial system to raise funds from the market.	
Course Content:		
Unit-1:	Financial System and Markets: Constituents and functioning of Financial System; Role and functions of RBI. Regulation of money and credit.	8 Hours
Unit-2:	Management of Commercial Banks & Insurance Sector Banking Industry in India, Constituents, Banking sector reforms, Determination of commercial interest rates: fixed and floating. Insurance industry in India. General Insurance and Life Insurance.	8 Hours
Unit-3:	Mutual Funds, and Credit Rating: The concept & Role of Mutual Funds, Types of Mutual Funds, Mutual Fund Structure & constituent, Concept of Credit rating, Types of credit rating, Advantages and Disadvantages of credit rating, Credit rating agencies and their methodology and process	8 Hours
Unit-4:	NBFCs: Their status and types, working and strategies for commercial viability of NBFCs	8 Hours
Unit-5:	Leasing: Meaning, Types, Financial evaluation, Legal Aspects, Concept of Forfeiting-Features Merits and Demerits. Factoring - Features Merits and Demerits.	8 Hours
Text Books:	1. Bhole L.M.: Financial Institutions and Markets, New Delhi: McGraw-Hill.	
Reference Books:	<ol style="list-style-type: none"> 1. Bhole L.M.: Financial Institutions and Markets: New Delhi: McGraw-Hill. 2. Srivastava, R.M & Nigam Divya: Management of Financial Institutions: New Delhi: Himalaya Publishers. 3. Gurusamy R.: Financial Services & Markets: New Delhi: Thomson Brooks. 4. Khan M.Y.: Financial Services: New Delhi: McGraw Hill. 5. Fabozzi: Foundations of Financial Markets and Institutions: New Delhi: Pearson Education. <p>* Latest editions of all the suggested books are recommended.</p>	



Semester V
INDIAN FINANCIAL SYSTEM

Course Code: BCH501

L- 4, T-0, P-0, C-4

Objective: The basic objective of this course is to provide fundamental knowledge about Indian financial system.

Unit-wise Course Contents:

1. **Financial System and Markets:** Constituents and functioning; Role and functions of RBI. Regulation of money and credit.
(8 Hours)
2. **Management of Commercial Banks:** Banking Industry in India, Constituents, Banking sector reforms, Determination of commercial interest rates: fixed and floating.
(8 Hours)
3. **Securitization:** Concept, Nature, and Scope of securitization, Securitization of Auto loans and housing loans, Securitization in India.
(8 Hours)
4. **NBFCs** - Their status and Types, working and strategies for commercial viability of NBFCs
(8 Hours)
5. **Leasing:** Meaning, Types, Financial evaluation, Legal Aspects, Concept of Forfeiting and factoring.
(8 Hours)

Text Books

1. Fabozzi, *Foundations of Financial Markets and Institutions*, Pearson Education, 3rd Ed.
2. Khan M.Y., *Financial Services*, Tata Mc Graw Hill, 2007.
3. Machiraju H.R., *Indian Financial System* Vikas, 2004.

Reference Books

1. Bhole L.M., *Financial Institutions and Markets*, Tata McGraw-Hill, 2004.
2. Srivastava, R.M & Nigam Divya, *Management of Financial Institutions*, Himalaya, 2003.
3. Gurusamy R., *Financial Services & Markets*, Thomson.

* Latest editions of all the suggested books are recommended.

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Course Code: BCHDSE502	Discipline Specific Elective Course-2 Specialization- Accounting & Finance B.Com (H) - Semester-V Security Analysis and Portfolio Management	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the term risk and return with the investment point of view along with the various financial products available for investment.	
CO-2	Analyzing the risk and return tradeoff with the view pint of investing in risky security.	
CO-3	Applying the various approaches to invest in equity and find out the expected returns.	
CO-4	Evaluating the working of SEBI with regard to protect the investor.	
CO-5	Analyzing the significance and mode of operandi of derivative market and its future in Indian context.	
Course Content:		
Unit-1:	The Investment Environment: The investment decision process, Types of Investments-Commodities, Real Estate and Financial Assets, The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and risk: Concept, Calculation, Tradeoff between return and risk, Impact of taxes and inflation on return.	8 Hours
Unit-2:	Fixed Income Securities: Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.	8 Hours
Unit-3:	Approaches to Equity Analysis: Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares using various models.	8 Hours
Unit-4:	Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return, Mutual Funds, Introduction to Financial Derivatives- Forwards, Futures & Options, Financial Derivatives Markets in India.	8 Hours
Unit-5:	Investor Protection: Roles Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.	8 Hours
Text Books	1. Chandra Prasanna: Investment Analysis and Portfolio Management: New Delhi: McGraw Hill.	
Reference Books:	1. Rustogi R.P.: Fundamentals of Investment: New Delhi: Sultan Chand & Sons. 2. Vohra N.D., Bagri ,B.R.: Futures and Options: New Delhi: McGraw Hill. 3. Herbart B Mayo: An Introduction to Investment: New Delhi: Cengage Learning. 4. P. Pandian: Security Analysis and Protfolio Management : Vikas Publications. 5. Jones C.P.: Investments Analysis and Management: United States: Wiley. * Latest editions of all the suggested books are recommended.	




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Semester VI
SECURITY ANALYSIS & INVESTMENT MANAGEMENT

Course Code: BCH603

L- 3, T-2, P-0, C-4

Objective: The basic objective of this course is to provide fundamental knowledge about security analysis & portfolio management.

Unit-wise Course Contents:

1. **Meaning, Nature and Scope of Investment:** Approaches to investment. Stock Exchange and New Issue Markets: Their nature, structure, functioning and limitations.
(8 Hours)
2. **Valuation of Securities:** Bonds, Preference shares and Equity Shares.
(8 Hours)
3. **Risk and Return:** Concept of Risk and Types, Measures of risk and return, Systematic and unsystematic, Company and Industry Analysis.
(8 Hours)
4. **Portfolio Analysis and Selection:** Concept of Portfolio, Portfolio risk and return; Beta as a measure of risk; CAPM and Arbitrage pricing theory.
(8 Hours)
5. **Portfolio Management Performance Evaluation of Existing Portfolio:** Sharpe and Treynor measure; Finding alternatives and revision of portfolio.
(8 Hours)

Text Books

1. Chandra P., *Investment Analysis and Portfolio Management* Tata McGraw-Hill, 2008.
2. Fischer & Jordan, *Security Analysis and Portfolio Management*, Prentice-Hall, 1996.

Reference Books

1. Ranganatham, *Investment Analysis and Portfolio Management*, Pearson Education.
2. Pandian P., *Security Analysis and Portfolio Management*, Vikas Publications

* Latest editions of all the suggested books are recommended.

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Course Code: BCHDSE601	Discipline Specific Elective Course-4 Specialization- Accounting & Finance B.Com (H) - Semester-VI Advance Accounting	L-4 T-0 P-0 C-4
Course Outcomes:	On completion of the course, the students will be :	
CO-1	Understanding the various accounting concepts and standards.	
CO-2	Analyzing the working of non-profit organization and their accounting procedures.	
CO-3	Applying the concept of accounting in various other formats of working like , royalty accounting, branch accounting, and hire purchase etc.	
CO-4	Evaluating the profit and loss from working in partnership with the accounting information developed.	
CO-5	Developing the accounting procedure to cope up with any format and type of business transaction.	
Course Content:		
Unit-1:	Accounting Standards: Meaning, need and importance. Concept of GAAP, Difference between Indian and International Accounting Standards. Various Indian Accounting standards (A brief description).	8 Hours
Unit-2:	Accounts of Non-Profit Organization: Preparation of Income and Expenditure Account, Receipts and Payment Method and Balance Sheet.	8 Hours
Unit-3:	Branch Accounting: Branch Accounting, Departmental Accounting, Installment Payment System and Hire Purchase System.	8 Hours
Unit-4:	Royalty Account: Royalty Account, Joint Venture and Consignment.	8 Hours
Unit-5:	Accounting for Partnership Firms: Including Admissions, Retirement, Death and Dissolution of partnership.	8 Hours
Text Books:	1. Maheshwari S.N., Maheshwari S.K.: Financial Accounting;New Delhi: Vikas Publishing House Pvt. Ltd	
Reference Books:	1. Shukla, M.C. Grewal, S.P.:AdvancedAccounts;New Delhi: S.Chand. 2. Jain, S.P., Narang, K.N.: Advanced Accountancy;New Delhi: Kalyani Publishers. 3. Gupta, R.L., Radhaswamy,M: Advanced Accountancy;NewDelhi:S.Chand. 4. Tulsian, P.C. :Financial Accounting;NewDelhi:McGraw-Hill Publishing Co.Ltd. 5. Mukharji A. Hanif M:Financial Accountin;NewDelhi:McGraw-Hill Publishing Co.Ltd.	
* Latest editions of all the suggested books are recommended.		



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Semester III
ADVANCE ACCOUNTING

Course Code: BCH 308/BCH204

L- 4, T-0, P-0, C-4

Objective: The objective of this course is to provide the knowledge of advanced concepts of accounting to the students.

Unit-wise Course Contents:

1. **Accounting Standards:** Meaning, need and importance. Concept of GAAP, Difference between Indian and International Accounting Standards. Various Indian Accounting standards (A brief description).
(8 Hours)
2. **Accounts of Non-Profit Organization:** Preparation of Income and Expenditure Account, Receipts and Payment Method and Balance Sheet.
(8 Hours)
3. **Branch Accounting:** Branch Accounting, Departmental Accounting, Installment Payment System and Hire Purchase System.
(8 Hours)
4. **Royalty Account:** Royalty Account, Joint Venture and Consignment.
(8 Hours)
5. **Accounting for Partnership Firms:** Including Admissions, Retirement, Death and Dissolution of partnership.
(8 Hours)

Text Books:

1. Tulsian, P.C., *Financial Accounting*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi 2002.
2. Mukharji A., Hanif M, *Financial Accounting*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi, 2003.
3. Maheshwari S.N., Maheshwari S.K., *Financial Accounting*, Vikas Publishing House Pvt. Ltd

Reference Books:

1. Shukla, M.C. Grewal, S.P, *Advanced Accounts*. S.Chand, New Delhi.
2. Jain, S.P., Narang, K.N., *Advanced Accountancy*, Kalyani Publishers, New Delhi.
3. Gupta, R.L., Radhaswamy, M., *Advanced Accountancy*, S.Chand, New Delhi.

* Latest editions of all the suggested books are recommended.

